

**MICHIGAN INTERMEDIATE SCHOOL DISTRICTS and  
the CONSOLIDATION of SERVICES**

**Report on PA 63 of 2007**



**May 19, 2008**

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## **MICHIGAN INTERMEDIATE SCHOOL DISTRICTS and the CONSOLIDATION of SERVICES**

Michigan's public education system is composed of 57 intermediate school districts, 552 local school districts and 230 public school academies. Intermediate school districts (ISDs), sometimes referred to as regional education service agencies or districts, pool resources and provide services regionally that produce cost effective, high quality results. Every local school district and public school academy in the state is part of an ISD. An ISD is governed by an ISD board that employs a superintendent, administrators, educational consultants and various other staff to administer the programs and services provided by the ISD. Together, the ISD and its local school districts determine the services needed to improve all student learning, serve children's special needs, and develop teachers' expertise. Services that ISDs provide include instructional services that address professional development, MEAP and Michigan Merit Exam performance improvement, curriculum development, grant writing, school improvement, early childhood education, school safety, parent education, and other services that contribute directly to student achievement. Career and technical education and special education services within a region are often provided or coordinated by the ISD. In addition, most ISDs provide administrative, technology, and partnership services. For additional general information on ISDs, please refer to Appendix A.

### **PUBLIC ACT 63 of 2007**

Part 7B of the Revised School Code, enacted on September 19, 2007, as Public Act 63 of 2007, requires each intermediate school district to conduct a study to identify opportunities for sharing services among their local constituent school districts. (See Appendix B to view the text of 2007 PA 63.) The board of an ISD was required to submit a report on the results of its study to the Michigan Department of Education (Department) in a form and manner prescribed by the Department. An ISD's study and report had to address possibilities for sharing at least all of the following non-instructional services:

- Student transportation for all classes of students and all types of programs.
- Human resources administration.
- Business services.
- Professional development.
- Improvement of instruction.
- Legal services.
- Food and child nutritional services.
- Event management.
- Production printing and graphics.
- Shipping and receiving services.
- Administrative technology support.
- Instructional Technology support.

Each ISD was required to include a detailed description of the average cost per constituent district for each of the services listed. The Department is required to summarize the information in a report to the standing committees of the legislature having responsibility for education legislation.

## **PROCESS and METHODOLOGY**

A work group comprised of ISD superintendents and other administrators and Department staff met beginning in October 2007 to discuss the requirements of the new legislation and the development of a survey instrument to allow the ISDs to report in a uniform manner to the Department. The non-instructional services specified in the statute were defined and the appropriate accounting codes were identified. (See Appendix C.) A workshop for ISD superintendents was held in mid-Michigan in November to describe the requirements and the process that would be used to collect the information. A survey instrument was designed and distributed to the ISDs in January 2008 with a date due to the Department of March 1, 2008.

The survey was laid out in a way to allow each ISD to describe the current level of their collaboration in each of the service areas as well as their plans for expansion. The levels of collaboration were established as follows:

- Investigating or In Discussion
- Developing a Plan
- Implementing a Plan
- Efficiencies Well-Established
- Further Expansion of Established Collaborations

For each type of service (e.g., pupil transportation), the ISD could report on activities at several of the collaboration levels. For example, the ISD could have a well-established special education transportation collaborative with all of its constituent districts and, at the same time, be developing a plan with a smaller group of districts to combine bus maintenance services. In the discussion on each of the service categories that follows, an ISD is counted in the most advanced collaboration level that they reported for that service.

In addition to level of collaboration, the ISDs were asked to identify key opportunities for additional collaboration as well as challenges, barriers, and concerns in each area.

The costs per constituent district for most of the service categories were calculated by the Department using data from the 2006 Financial Information Database. The ISDs were given the opportunity to submit a different figure with an accompanying explanation of the variance. However, not all of the service categories aligned with the established account code structure. In those instances, the ISDs had to do additional polling of their local districts to obtain those cost figures.

The response rate to the survey was 100%. Following is a description of the information submitted for each of the non-instructional service areas. The definition of each service category is included in the discussion as well as being provided in a summary format in Appendix C. Bar charts of the ISDs' responses are displayed in Appendix D.

## **PRESENTATION and ANALYSIS of the DATA**

**PUPIL TRANSPORTATION** is defined as those activities concerned with the conveyance of pupils to and from school. It includes trips between home and school or trips to school activities.

Transportation	ISDs Reported	% at
Expanding Outside the ISD	14	25%
Well Established Efficiencies	32	56%
Implementing Plan	7	12%
Developing Plan	1	2%
Investigating	3	5%

**Investigating and In Discussion:** Currently, three ISDs (5%) are only at the "discussion" phase in the consolidation of transportation services across the ISD. These three are looking into group purchases for fuel and parts. Two ISDs are also looking into or are already sharing bus facilities and/or bus maintenance.

**Developing a Plan:** Only one ISD reported in this area. This ISD is currently providing specialized transportation services, maintenance of ISD vehicles through local districts, and fuel purchases through the local districts. It is also looking into consolidating transportation supervision.

**Implementing a Plan:** There are seven ISDs (12%) reporting in this category. Six of these indicated that they are currently collaborating on special education transportation. Five reported either fully or partially implemented common career and technical education transportation. Another three ISDs reported either having contracts or being in the process of implementing contracts with local transportation authorities or private transportation companies. Three ISDs also have implemented shared bus maintenance services. Three ISDs have implemented, or are in the process of implementing, shared transportation supervision or a transportation director.

**Plan With Well-Established Efficiencies:** There are thirty-two ISDs (56%) reporting transportation services with efficiencies well-established. Twenty-six ISDs indicated that they currently have some collaboration of special education transportation in place. Sixteen ISDs have career and technical education transportation in place while another three are considering expanding their services to include these areas. Seventeen ISDs reported that they have well-established efficiencies in bulk purchasing of supplies or fuel. Nine ISDs have already coordinated transportation personnel training while another six are considering establishing regional training. Twelve ISDs share some bus maintenance service or bus mechanic services while another eleven are considering a centralized bus maintenance system with shared mechanics. Twelve ISDs reported having some part of their system privatized or are considering contracting part of the services. Nine ISDs are currently sharing a transportation director and/or supervision or are considering sharing transportation services. Five ISDs reported a bus purchase consortium. Potential areas of expansion are shared athletic/field

trip transportation, common routing software to avoid overlap of bus routes, and shared substitute driver pools/staffing services.

**Further Expansion of Transportation Services beyond the ISD:**

Fourteen ISDs (25%) reported that they are seeking further expansion of established collaborations. Seven ISDs already have special education transportation systems in place while another three are looking into this as a potential expansion area. Five ISDs have career and technical education transportation available while another three ISDs are expanding into this area. Seven ISDs reported that they offer transportation training while another is looking at training as a future possibility. Six ISDs are already part of, or are looking into becoming part of, a purchase consortium for fuel and/or supply parts. Currently, nine ISDs reported shared bus mechanics and/or services while another two ISDs are expanding their services to include shared bus maintenance. Four ISDs indicated that they are part of a bus purchase program. Three share a transportation director or supervisor. Four ISDs contract with local transport authorities or have privatized some or all of their transportation services. Other areas of potential expansion include county-wide transportation for all ISD programs and utilizing a "Hub" system which would bring students to a central location where they would then be transported together to their final destination.

**Challenges, Barriers, and Concerns:** Common barriers and challenges reported in the transportation area were widespread. They include geographic distance between districts, local contracts already being in place, differing school calendars and schedules, schools of choice programs, local ownership/control. In addition, some reported that they do not have the facilities available to centralize transportation services.

**HUMAN RESOURCE ADMINISTRATION SERVICES** are those activities concerned with maintaining an efficient school system staff. It includes such activities as recruiting/placement, staff transfers, in-service training for non-instructional staff, staff accounting, and staff relations/negotiations.

Human Resources	ISDs Reported	% at
Expanding Outside the ISD	18	32%
Well Established Efficiencies	28	49%
Implementing Plan	8	14%
Developing Plan	1	2%
Investigating	2	3%

**Investigating and In Discussion:** There are two ISDs (3%) that indicated that they are still in the investigation and discussion phase of collaborating on Human Resource Services. One ISD does not currently have any collaborative services in place while the other has already implemented some collaborative personnel services and is working on putting more in place.

**Developing a Plan:** Currently, only one ISD (2%) reported that they are in this phase. They already have collaborative services for substitute teachers in

place and are developing additional services with which to serve local districts.

**Implementing a Plan:** Eight (14%) ISDs reported themselves in this category. Five out of these reported having, or are in the process of implementing, a substitute teacher management system countywide. Five are also implementing or have implemented a centralized site for job postings and job applications. Another five reported that they are already involved in or are implementing countywide training for their constituent districts. Also, four ISDs are interested in implementing benefit and insurance pools for their districts. Other ideas for implementation are electronic document imaging and information sharing, having standardized forms available on-line, and consolidating the Human Resource function in a central location.

**Plan With Well-Established Efficiencies:** Twenty-eight (49%) ISDs indicated that they have efficiencies well-established. Twenty-one ISDs responded that they have established or are in the process of establishing a substitute teacher placement and management system. Also, seventeen of these ISDs have established or are in the process of establishing fingerprinting services. Another nineteen ISDs have established some form of centralized training for compliance issues as well as non-instructional training in different areas. Sixteen ISDs have centralized job posting and/or application processes for the districts. Thirteen ISDs are also considering consolidating for Benefit and Health Insurance pools. Other areas of interest for ISDs in this category are automating the substitute teacher placement process, outsourcing the substitute management systems, sharing information on-line, and sharing a Human Resource director and/or department.

**Further Expansion of Personnel Services beyond the ISD:** Thirty-two percent or 18 ISDs reported that they are expanding their collaboration activities into areas outside the ISD. Fifteen ISDs responded that they are expanding their substitute teacher management services while another eleven are also expanding their fingerprinting and background check services. Twelve ISDs are expanding their centralized job posting and application services as well. Eleven ISDs reported that they are expanding their training programs. Currently, ten ISDs are already sharing employees and combining services across districts and ISDs with many looking at expanding these services. Further collaboration of benefit and insurance sharing/pooling is currently being sought by eight ISDs. Other ideas for further expansion of collaborative services are providing shared information among ISDs and districts, shared electronic storage of documents and standardized forms, centralizing all job postings and hirings, and working towards utilizing common software across ISDs.

**Challenges, Barriers, and Concerns:** There are many concerns related to the Personnel Services function. Many reported that they are concerned about loss of autonomy and flexibility if ISDs take over this function. Also, the current collective bargaining agreements and union contracts already in place at the local level could cause some problems. Local districts also

currently have different work policies and rules in place and, in many ISD regions, the personnel or human resource function is spread across various job areas and not assigned to one specific person. Geography and distance could also pose a problem if locals have to travel to an ISD for HR functions.

**BUSINESS SERVICES** are those activities concerned with the school system's fiscal operations. This category includes budgeting, receiving and disbursing funds, financial accounting, payroll, purchasing, inventory control, and internal auditing.

Business Services	ISDs Reported	% at
Expanding Outside the ISD	8	14%
Well Established Efficiencies	37	65%
Implementing Plan	6	10%
Developing Plan	1	2%
Investigating	5	9%

**Investigating and In Discussion:** Five ISDs (9%) ranked themselves in the beginning stage of collaboration on business services. One of the five indicated that they have contracted with a consultant to evaluate current business practices and to suggest collaborative initiatives. Another is discussing the potential of hiring one main business manager ISD-wide. One ISD implied that they will continue to operate each district independently due to diversities of software and staff duties. Many other ISDs reported that they are currently in the process of investigating the potential for collaborating on additional business functions beyond those they have currently in place. Almost all ISDs reported that, at minimum, they provide opportunities for regional business staff meetings and some cooperative purchase agreements.

**Developing a Plan:** One ISD (2%) reported that it currently does not have a plan for collaboration of business services, but is in the process of developing a plan. Many other ISDs reported that they are developing a plan to add additional collaborative efforts to their business service functions.

**Implementing a Plan:** Six ISDs (10%) reported that they have implemented a plan for some collaboration of business services. However, some of the plans have not been in place long enough to establish efficiencies.

**Plan With Well-Established Efficiencies:** Thirty-seven ISDs (65%) reported collaboration of business service functions with well-established efficiencies. Some of the services include shared payroll services, shared business managers, shared accounting software, shared data processing services, coordination of audit services, insurance and benefit pooling, consortium purchasing, fixed asset management, coordinated Medicaid billing, and monthly ISD-wide business official meetings. Five additional ISDs share a portion of their business services with well-established efficiencies.

**Further Expansion of Business Services beyond the ISD:** Eight ISDs (14%) reported that they have business services that they are expanding to agencies outside their own ISD boundaries. Almost all ISDs reported that, at



minimum, they provide opportunities for regional business staff meetings and some cooperative purchase agreements. Examples of services provided beyond the ISD include: Business services to other community not-for-profit organizations, purchasing cooperatives across ISD boundaries, and beverage consortia.

**Challenges, Barriers, and Concerns:** The most commonly reported barriers to collaboration of business services were lack of common financial software, limited capacity of technology infrastructure between districts, loss of local control, different collective bargaining agreements, and loss of personal service. Each of these barriers has the potential to limit districts from initiating or following through on collaborative efforts.

**PROFESSIONAL DEVELOPMENT (PD)** often refers to verbal and tactile skills required for maintaining a specific career path or to general skills offered through continuing education, including the more general skills area of personnel development. It can also be defined as training to keep current with changing technology and practices in a profession or in the concept of lifelong learning.

Professional Development	ISDs Reported	% at
Expanding Outside the ISD	19	33%
Well Established Efficiencies	32	56%
Implementing Plan	3	5%
Developing Plan	0	0%
Investigating	3	5%

**Investigating and In Discussion:** There are three ISDs (5%) in the investigation and discussion stage only. Two of these are currently researching the different PD needs of their districts. One ISD has districts that currently conduct all PD training at the local district level. ISDs in this area do see training for new teachers and staff as a future possibility.

**Developing a Plan:** No ISDs reported in this stage.

**Implementing a Plan:** Three ISDs (5%) are currently in the implementation stage of professional development. One of these currently has common PD days set aside with their districts. All ISDs at this level are offering some form of PD activities at this time while considering expanding their services to include more focused topics at the local district level.

**Plan With Well-Established Efficiencies:** Thirty-two ISDs (56%) currently reported efficiencies well-established in the area of professional development. These districts all offer some form of PD either at the ISD level, the district level, or both. Seven ISDs reported that they have specific PD councils or committees that meet on a regular basis to discuss current PD needs and initiatives. Currently, fourteen ISDs indicated that they conduct regional or statewide PD training in some form. Twelve ISDs currently provide trainings for new teachers or participate in a train-the-trainer program while another two ISDs are looking into providing these trainings. Twelve ISDs reported that they currently have at least one common PD day set aside for their districts while another seven ISDs see this as a future

possibility. Currently there are only two ISDs that offer PD online or through distance learning technology while another twelve ISDs would like to offer PD sessions online or via a distance learning network. Also many of the ISDs work to obtain grants and funding to cover PD costs so that the local districts do not have to provide funding.

#### **Further Expansion of Professional Development beyond the ISD:**

Nineteen ISDs (34%) reported expansion of professional development beyond the ISD. All of these ISDs offer some kind of PD opportunities or services. Nine ISDs responded that they offer PD on a statewide or regional level. Another six ISDs indicated that they have a common PD day shared across their districts at this time. Five ISDs have new teacher or Train-the-Trainer programs in place at this time. Currently, four ISDs use technology to deliver their PD while another two would like to utilize technology as part of their PD offerings. Other initiatives that ISDs have taken in this area are covering PD costs through grants and funding as well as offering continuing education credits for attending these sessions.

**Challenges, Barriers, and Concerns:** Geography and distance are the main challenges reported by the districts in the provision of professional development. Some reported as a barrier finding a common day to set aside where teachers across the ISD can all meet. Also, if teachers are out of the classroom, there are additional concerns and costs related to substitute teachers and teacher hours. Another reported challenge was meeting unique district needs while still collaborating on PD issues. Contract and union issues were also reported as a challenge, along with funding sources and available resources to implement additional PD opportunities.

**IMPROVEMENT OF INSTRUCTIONAL SERVICES** consists of those activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for pupils. It includes curriculum development, techniques of instruction, child development/understanding, and instructional staff professional development.

<b>Improvement of Instruction</b>	<b>ISDs Reported</b>	<b>% at</b>
Expanding Outside the ISD	19	33%
Well Established Efficiencies	31	54%
Implementing Plan	4	7%
Developing Plan	1	2%
Investigating	2	4%

**Investigating and In Discussion:** There are two ISDs (4%) who classified themselves as being in the discussion and investigation stage. Local districts within these ISDs appear to be doing this function at a local level rather than at an ISD level. There is still a need for updated technology even at this level.

**Developing a Plan:** There is one ISD (2%) that is in the process of developing a plan. Currently they have consultants who are working directly with the local teachers. Also, they are committing resources to specifically

help their local districts with school improvement plans and activities. The next step is to share counselors to help with specific curriculum issues.

**Implementing a Plan:** Four ISDs (7%) are in the process of implementing plans for the improvement of instruction. All of these ISDs reported that they are discussing collaborative improvement of instruction and coordinating curriculum objectives on a county-wide basis. Two of these ISDs reported that they are currently using data warehouses to analyze and identify specific needs. Also, two ISDs want to expand their learning technology programs to improve their instruction.

**Plan With Well-Established Efficiencies:** Thirty-one ISDs (54%) reported that they have efficiencies well-established in this area. Six ISDs responded that they currently use or employ instructional and curriculum consultants to work with local districts in specific areas. Five ISDs reported that they utilize technology and online resources to improve instructional areas. Another three ISDs would like to implement new technology into their programs. Four ISDs currently use data analysis and data management systems to identify areas of need while another eight ISDs would like to expand their services to include data management systems in the future. Another area that ISDs are working on in the improvement of instruction is collaborating to develop and share curriculum across districts. Six ISDs already have some form of cross-district collaboration while another three would like to implement this initiative. Another area mentioned was the desire for standardized textbook selections as well as for standardized curriculum. Many ISDs are currently utilizing grants to fund these initiatives whenever possible.

**Further Expansion of Improvement of Instruction beyond the ISD:** Nineteen ISDs (33%) reported that they are currently looking into further expansion of established collaborations in the area of improvement of instruction. Eight ISDs reported that they have a data warehouse or data management system in place that facilitates the decision-making process based on the analysis of objectives. Four ISDs indicated that they utilize communicative technology to improve communication in this area while another three are looking to implement better technology. Five ISDs employ and utilize curriculum and instructional consultants and another five ISDs are using grants to financially support their operations in this area. There are also six ISDs that are already in the process of collaborating, or would like to collaborate, on county-wide instruction or curriculum. Many of the ISDs in this category work with local colleges and learning centers to increase their resources in this area. Many ISDs reported that they would like to have a common assessment tool (other than the state assessments) to use in measuring their curriculum and instructional effectiveness.

**Challenges, Barriers, and Concerns:** In addition to the universal challenges and barriers such as geography and distance, the ISDs reported lack of funding and resources. Tied into this, they reported the need for new technology to advance instruction and inadequate funds and resources to implement. Aligning curriculum and finding a common assessment tool is another reported challenge. ISDs also reported local district initiatives and

priorities as a challenge to gain participation in ISD-wide programs. There is also some concern that there is not a state-mandated curriculum, which makes assessment and planning difficult to measure from district to district.

**LEGAL SERVICES** are defined as those activities concerned with obtaining interpretation and guidance on various federal or state laws that public schools may be required to follow.

Legal Services	ISDs Reported	% at
Expanding Outside the ISD	2	3%
Well Established Efficiencies	31	55%
Implementing Plan	5	9%
Developing Plan	2	3%
Investigating	17	30%

**Investigating and In Discussion:** Seventeen ISDs (30%) ranked themselves in this category. Most school districts independently contract with legal firms rather than hire staff to resolve legal issues. Legal services include special education, contracts, FOIA, construction, bonding, and labor law. Opportunities for expansion include hiring in-house counsel, jointly retaining legal services to save money, and development of common policies related to common school issues.

**Developing a Plan:** Two ISDs (3%) reported that they are currently developing a plan for collaboration of legal services. Those ISDs reported that they are currently pursuing the idea of a common attorney to handle ISD-wide legal issues.

**Implementing a Plan:** Five ISDs (9%) reported that they are implementing a plan for collaboration of legal services. Most districts are independently retaining services from legal firms. These ISDs are pursuing a plan for jointly procuring those services to save on legal fees. Some indicate that additional opportunities for expansion include collaborating on 403(b) issues and hiring in-house counsel.

**Plans with Well-Established Efficiencies:** Thirty-one ISDs (55%) reported that they have established efficiencies in procuring legal services. Most ISDs report that individual districts employ a common law firm for legal needs. The legal areas the districts have in common are labor, FOIA requests, and special education. Two ISDs use county-wide legal services. Several ISDs contract with a law firm to provide common legal services and workshops for their districts. Most ISDs in this category are exploring cooperative purchasing of legal services for use in common legal issue resolution. Some ISDs are investigating the employment of either part-time or full-time in-house counsel.

**Further Expansion of Legal Services Beyond the ISD:** Two ISDs (3%) have reported that they are expanding legal services beyond the ISD. One of these ISD reported that they organize an annual regional professional development opportunity related to legal services.

**Challenges, Barriers, and Concerns:** The most commonly reported challenges, barriers, and concerns to collaboration of legal services were: established attorney-client relationships, unique legal issues, districts may be required to pay for a share of legal services that they don't use, local control, and protecting privileged communications.

**FOOD AND CHILD NUTRITION SERVICES** are activities concerned with providing food to pupils and staff in a school or school system.

Food Services	ISDs Reported	% at
Expanding Outside the ISD	3	5%
Well Established Efficiencies	38	67%
Implementing Plan	8	14%
Developing Plan	4	7%
Investigating	4	7%

**Investigating and In Discussion:** Four ISDs (7%) ranked themselves in the beginning stage of food service collaboration. Two of the four indicated that they are in the process of evaluating current food service practices and suggesting collaborative initiatives. Many other ISDs reported that they are currently in the process of investigating the potential for collaborating on additional food service functions beyond those they have currently in place. All districts that participate in the National School Lunch Commodity program must participate in one of the following three commodity consortia: School Purchasing and Resource Consortium (SPARC) with oversight by Manistee ISD, Great Lakes with oversight by Traverse City Public Schools, or Macomb Oakland RESA (MOR) with oversight by Wayne County RESA.

**Developing a Plan:** Four ISDs (7%) reported that they are in the process of developing a more comprehensive plan for provision of food services. Many other ISDs reported that they are developing a plan to expand the collaborative efforts of their food service programs.

**Implementing a Plan:** Eight ISDs (14%) reported that they have implemented a plan for some collaboration of food services. However, some of the plans have not been in place long enough to establish efficiencies.

**Plan With Well-Established Efficiencies:** Thirty-eight ISDs (67%) reported that they have food service activities that all show well-established efficiencies. Some of the services include shared food service directors, shared food services contracts with outside vendors, food purchase consortia, shared advertising, meal management software, point-of-sale software, regular regional meetings of directors to share ideas, food services provided for another district, shared dietetic services, and shared professional development for food service staff. Many of these ISDs are also doing some measure of sharing of food services to other not-for-profit entities.

**Further Expansion of Food Services beyond the ISD:** Three ISDs (5%) reported that they have food services that they are expanding to agencies outside their own ISD boundaries. Almost all ISDs reported that, at minimum, they provide opportunities for regional food service director

meetings and some cooperative food purchase agreements. Examples of services provided beyond the ISD include: Food services to other community not-for-profit organizations and purchasing food cooperatives across ISD boundaries. As mentioned above, all districts are required to participate in a food consortium if they participate in the National School Lunch Commodity programs.

**Challenges, Barriers, and Concerns:** The most commonly reported barriers to collaboration of food service operations were geographic distance between districts, different collective bargaining agreements, loss of local control, fear of privatization, and fear of loss of high quality food services.

**EVENT MANAGEMENT SERVICES** were not clearly defined in the legislation. For purposes of this report, Event Management Services is defined as resources utilized in arranging, coordinating, and supervising major district sponsored events. The cost for these services varies from district to district.

Event Management	ISDs Reported	% at
Expanding Outside the ISD	4	7%
Well Established Efficiencies	31	55%
Implementing Plan	2	3%
Developing Plan	1	2%
Investigating	19	33%

**Investigating and In Discussion:** Nineteen ISDs (33%) reported being in the beginning stage of collaborating on event management. Many of the ISDs indicated that each district utilizes multiple staff members to handle event planning specific to their program or district. This makes it difficult to determine efficiency or cost related to district-wide event planning.

**Developing a Plan:** One ISD (2%) reported that it currently does not have a plan for collaboration of event management, but is in the process of developing a plan related to athletic officials and event security.

**Implementing a Plan:** Two ISDs (3%) reported that they have implemented a plan for some collaboration of event management. However, the plans have not been in place long enough to establish efficiencies.

**Plan With Well-Established Efficiencies:** Thirty-one ISDs (55%) reported that they have an event management function with well-established efficiencies. Some of the events include professional development sessions, conference center usage, athletic logistics, auditorium usage, video conferencing coordination, and organizing food for events. Seventeen ISDs reported that they have staff assigned specifically to plan events.

**Further Expansion of Event Management beyond the ISD:** Four ISDs (7%) reported that they have event management services that they are expanding to agencies outside of their own ISD boundaries. Almost all ISDs reported that, at a minimum, they provide opportunities for regional professional development meetings. Examples of services provided beyond

the ISD include auditorium, technology, and other facility logistics made available to other community not-for-profit organizations.

**Challenges, Barriers, and Concerns:** The most commonly reported barriers to collaboration of event management were lack of ability to coordinate schedules of multiple districts and facilities, multiple staff currently assuming responsibility for different aspects of event planning, scheduling conflicts, and limited accommodations. Often, event planning constitutes only a small segment of several employees' work assignments; it may not be efficient to have the function centralized.

**PRODUCTION PRINTING AND GRAPHICS SERVICES** were not clearly defined in the legislation. For purposes of this report, Production Printing and Graphics Services is defined as those print activities beyond routine copying. It may include staff, equipment, and material costs for those districts that operate a print shop; or purchasing a service from local print shops.

Production Printing Services	ISDs Reported	% at
Expanding Outside the ISD	4	7%
Well Established Efficiencies	30	52%
Implementing Plan	5	9%
Developing Plan	1	2%
Investigating	17	30%

**Investigating and In Discussion:** Seventeen ISDs (30%) reported being in the beginning stage of collaboration for production printing. Most of those indicate that this is not a major budget item. One of the districts indicated that they have contracted with a consultant to evaluate current practices and suggest collaborative initiatives.

**Developing a Plan:** One ISD (2%) reported that it currently does not have a plan for collaboration of production printing services, but is in the process of developing a plan. The plan in development will incorporate electronic web based processes for various special education forms including Individualized Educational Plans (IEPs).

**Implementing a Plan:** Five ISDs (9%) reported that they have implemented a plan for some collaboration of production printing services. However, some of the plans have not been in place long enough to establish efficiencies. All the ISDs that reported in this category indicated that they are currently sharing at least some printing services with other districts.

**Plan With Well-Established Efficiencies:** Thirty ISDs (52%) reported that they have production printing services that show well-established efficiencies. Some of the services include purchasing from a local print shop, print and graphic shops run by other intermediate or local school districts, cooperative agreements for purchasing paper, standardization of forms and documents, and well-developed electronic documents and websites. Most ISDs indicated that they are exploring the use of electronic documents whenever practical rather than expanding the use of paper forms and

reports. Eighteen ISDs reported that they utilize an ISD-, district-, or REMC-operated print shop for production printing.

**Further Expansion of Business Services beyond the ISD:** Four ISDs (7%) reported that they have production printing services that they are expanding to agencies outside their own ISD boundaries. Examples of services provided beyond the ISD include: Printing services for other community not-for-profit organizations, paper purchasing cooperatives across ISD boundaries, and regional print shops.

**Challenges, Barriers, and Concerns:** The most commonly reported barriers to collaboration of production printing were delivery and turn around time with central printing, cost of equipment, limited resources to establish a common print shop, lack of print volume to warrant collaboration, and established relationships with local print shops.

**SHIPPING AND RECEIVING SERVICES** are defined as those activities concerned with the delivery and distribution of mail, supplies, materials, and equipment. It may include staff supplies and equipment related to operating a centralized shipping and receiving department.

Shipping and Receiving	ISDs Reported	% at
Expanding Outside the ISD	1	2%
Well Established Efficiencies	41	72%
Implementing Plan	2	3%
Developing Plan	0	0%
Investigating	13	23%

**Investigating and In Discussion:** Thirteen ISDs (23%) ranked themselves in the beginning stage of collaboration on shipping and receiving. Most of those indicated that this is not a large budget item, and that most vendors ship directly to the appropriate school building at no additional cost to the district.

**Developing a Plan:** There were no ISDs reported in this category.

**Implementing a Plan:** Two ISDs (3%) reported that they have implemented a plan for some collaboration of shipping and receiving services. However, some of the plans have not been in place long enough to establish efficiencies.

**Plan With Well-Established Efficiencies:** Forty-one ISDs (72%) reported that they have shipping and receiving service collaboration that shows well-established efficiencies. Some of the services include "Just in Time" delivery directly to the appropriate building, use of school buses to distribute certain supplies and materials to various districts and buildings, central ISD warehouses, inter/intra school district mail service operations, and courier services. Thirty-six ISDs utilize mail courier services to some extent. REMCs also were commonly reported as an example of an efficiency.



**Further Expansion of Shipping and Receiving beyond the ISD:** One ISD (2%) reported that they have shipping and receiving services that they are expanding to agencies outside their own ISD boundaries.

**Challenges, Barriers, and Concerns:** The most commonly reported barriers to collaboration of shipping and receiving services were delivery and turn-around time with central shipping and receiving, cost of equipment, limited resources to establish a common service, lack of volume to warrant inter-district collaboration, and geographic distance between districts and buildings.

**ADMINISTRATIVE TECHNOLOGY SERVICES** is defined as those activities concerned with supporting the school district's informational technology systems including support for administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.

Administrative Technology	ISDs Reported	% at
Expanding Outside the ISD	29	51%
Well Established Efficiencies	21	36%
Implementing Plan	2	4%
Developing Plan	2	4%
Investigating	3	5%

**Investigating and In Discussion:** Three ISDs (5%) reported being only at the "discussion" phase in the consolidation of administrative technology services across the ISD. For all three, the main area of collaboration is a high-speed network. One lists the employment of a technology director and other support staff as another area of collaboration. Areas of expansion include expanding the network, consolidating the support staff, and participating in the MiCase data processing consortium.

**Developing a Plan:** Two ISDs (4%) reported at this level. Plans include support for systems and networks and getting districts to utilize the same software. Opportunities for further expansion include joint purchasing of software and hardware as well as the creation of networking administrators and webmasters.

**Implementing a Plan:** Two ISDs (4%) reported at this level. Plans include implementing a fiber network and a centrally-hosted student information and financial systems.

**Efficiencies Well-Established:** Twenty-one ISDs (36%) reported at this level. Most note that they have established efficiencies in the areas of setting up and maintaining a fiber optic network between constituent school districts. Many districts also reported that such networks allow them to do distance learning and video conferencing, and to share software in the areas of email, anti-spam filtering, human resources, special education, payroll, financial management, and student management. Many listed opportunities for expansion with fiber optic networks and data warehousing. Some listed

efficiencies using joint purchasing of software and hardware. Some reported upgrading communications technology (i.e., phones, voiceover IP). Three ISDs have engaged in cross-ISD collaboration. Common system platforms have opened the door to new opportunities.

**Further Expansion of Administrative Technology Services Beyond the ISD:** Twenty-nine ISDs (51%) reported at this level. Most schools have reported that they have either established a fiber optic network or joined a consortium. These consortia either provide for such a network or will focus on providing software for administrative services, financial, student management, voice and video data. Some ISDs reported that they are trying to provide a technical support staff for the entire county. Opportunities for expansion include expanding and maintaining the fiber network, expanding administrative technologies, and making technology services available county-wide.

**Challenges, Concerns and Barriers:** Areas of concern related to collaboration on technology include: ownership and control, costs of updating hardware and software, overcoming misconception that a wireless network is unstable, limited bandwidths, costs, and outdated technology.

**TECHNOLOGY-ASSISTED INSTRUCTIONAL SERVICES** consist of all technology activities and services that support classroom instruction. It includes activities associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and established technology for distance learning programs.

<b>Instructional Support Technology</b>	<b>ISDs Reported</b>	<b>% at</b>
Expanding Outside the ISD	21	36%
Well Established Efficiencies	29	51%
Implementing Plan	1	2%
Developing Plan	1	2%
Investigating	5	9%

**Investigating and In Discussion:** Five ISDs (9%) reported that they are currently discussing and investigating collaboration on Instructional Support Technology Services. These ISDs note that infrastructure and technology for coordination and collaboration in this area are currently either not available at all or available only at a basic level to its districts. Opportunities for expansion and collaboration include sharing technology instruction/online learning or coordinators among districts in order to save money. Most schools at this level are also looking into distance learning and shared lessons across districts as opportunities for expansion. Three of the five districts did not report costs for technological instructional learning.

**Developing a Plan:** Only one ISD (2%) reported that it was in the process of developing a plan. That ISD is in the process of leasing a fiber optic link for all its constituent districts. It has information technology staff to provide support and is in the process of determining ways to share teachers via Polycom.

**Implementing a Plan:** Only one ISD (2%) reported that they were just beginning to implement a plan that involves technical support services and distance learning equipment. It lists as an opportunity for expansion better connectivity via the fiber optic network.

**Efficiencies Well-Established:** Twenty-nine ISDs (51%) reported that they have well-established efficiencies in Technology Assisted Instruction. Most of these ISDs note that they have established some form of instructional video streaming or distance learning programs. Most also report that they have implemented some form of technology that enables them to take virtual field trips, conduct courses online, or facilitate collaborative meetings without having to travel. At least one ISD specifies that it uses distance learning tools to conduct foreign language courses. Some ISDs are part of consortia that enable them to implement additional instructional technology. Some ISDs have also implemented the "Blackboard" program to help conduct distance learning sessions. Others report that they utilize shared media services and/or utilize a technology support staff to help with technology equipment/support. Common opportunities for expansion include expanding the distance learning capabilities via expansion of the fiber optic network, standardizing classroom technology, and integrating software purchases.

**Further Expansion of Technology Assisted Instruction Beyond the ISD:** Twenty-one ISDs (36%) reported that they are expanding collaborations beyond their constituent districts. Most ISD have reported that they have established networks to enable some form of distance learning and/or online instruction. Some report that they have started using tools such as the Virtual High School and Blackboard. Many ISDs provided specific examples of updated equipment, such as video displays that bring clarity to visual demonstrations. Some reported that computer labs have been installed at both the ISD and local districts. Some reported that they are implementing or already have implemented video conferencing systems. One ISD reported that it has the only assistive technology center in the Upper Peninsula. Common opportunities for expansion at this level include improvement of technology assisted instruction, collaborative purchasing of technology, and looking into some form of technology lab.

**Challenges, Barriers, and Concerns:** Common challenges, barriers, and concerns include: staff attitude toward change, differences in software preference, differences in course offerings and schedules, availability of high quality technology staff, convenience, lack of funding, expensive technology that is quickly outdated, and local operation/control. Districts in northern Michigan reported issues related to the distance between districts and geography that makes it difficult to properly establish a network. Also reported as a barrier was the ability to establish a common calendar for video-streaming and distance learning. One district mentioned teacher apathy in implementing these new systems. Another mentioned that it is often difficult to bring instructors with varying degrees of technological proficiency up to speed.

### **COSTS of NON-INSTRUCTIONAL SERVICES per CONSTITUENT DISTRICT**

The costs per constituent district were calculated based upon either Financial Information Database data or data submitted by the ISDs as provided by their local districts. The total cost of each service was then divided by the number of constituent districts in the ISD to provide the cost per district. The reader is cautioned to avoid attempting to make comparisons among the ISDs using this information. The total costs in the larger ISDs will be much higher than in the smaller, more sparsely populated ISDs due to the number of local districts and the number of pupils receiving the benefits of the services. In addition, many ISDs provide non-instructional services to other ISDs as well as local districts outside of their own geographic area. For example, the total cost of business services in Wayne RESA, which includes Detroit Public Schools, is almost \$47 million. Dividing that by the number of local districts (34) produces a cost per district of \$1,378,868. For Eastern Upper Peninsula ISD, with 13 locals, the total cost and cost per district are approximately \$1,368,000 and \$105,268, respectively. These figures fail to provide any meaningful information. Further, in looking at two or more ISDs that are similar in numbers of districts and pupils, if one ISD has a greater cost per district in a given service area than the others, it may simply mean that that ISD provides more services in that area than the others. Again, it is highly recommended that any type of cost analysis should be based upon a different approach than simply reporting total costs and/or costs per district. For those interested in seeing the data as they were required in statute, please refer to Appendix E.

### **SUMMARY**

Intermediate School Districts provide leadership and services to their constituent local school districts to assist in school operations, in teaching and learning, and in the improvement of student achievement. Part 7B of the Revised School Code, enacted on September 19, 2007, as Public Act 63 of 2007, required each intermediate school district to conduct a study to identify opportunities for sharing non-instructional services among their local constituent school districts. The board of an ISD was required to submit a report on the results of its study to the Department. A survey instrument was designed through a collaborative effort of ISD administrators and Department staff; was provided to the ISDs in January 2008; and was due to the Department on March 1, 2008. All 57 ISDs responded to the survey and recorded information for each of the service categories.

The category of non-instructional services in which the ISDs, as a group, are the most advanced in their collaboration is professional development, with 89.5% of the ISDs in the highest two tiers of "well-established efficiencies" or "expanding outside the ISD." (See Table below.) Other areas with high levels of collaboration are improvement of instruction, administrative technology support, and instructional technology support, with 87.7% of the ISDs having "well-established efficiencies" or "expanding outside the ISD." The areas of transportation and human resources also had over 80% of the ISDs in the highest two tiers of collaboration.

Category	Investigating	Developing a Plan	Implementing a Plan	Well-Established Efficiencies	Expanding Outside the ISD
Transportation	5%	2%	12%	56%	25%
Human Resources	3%	2%	14%	49%	32%
Business Services	9%	2%	10%	65%	14%
Professional Development	5%	0%	5%	56%	34%
Improvement of Instruction	4%	2%	7%	54%	33%
Legal Services	30%	3%	9%	55%	3%
Food Services	7%	7%	14%	67%	5%
Event Management	33%	2%	3%	55%	7%
Production Printing	30%	2%	9%	52%	7%
Shipping and Receiving	23%	0%	3%	72%	2%
Administrative Technology Support	5%	4%	4%	36%	51%
Instructional Technology Support	9%	2%	2%	51%	36%

The areas with the highest levels of collaboration expanding outside of the ISD were administrative technology support (51%), instructional technology support (36%), professional development (34%), improvement of instruction (33%), and human resources (32%).

Non-instructional service categories with low levels of collaboration were event management (33% still in the "investigating and discussion" phase), legal services (30% "investigating"), production printing (30% "investigating"), and shipping and receiving (23% "investigating").

Consolidated services in the area of pupil transportation most frequently included special education and career and technical education transportation, which involves transporting pupils across district boundaries to center programs. Bulk purchasing of supplies and fuel, regional training of transportation personnel, and the sharing of maintenance or mechanic services are also quite common.

The types of human resources services that are frequently shared at the ISD or broader level are substitute teacher management systems, fingerprinting services, centralized job postings, and benefit and health insurance pooling.

With professional development being the most common non-instructional service consolidated at the ISD or broader level, it is surprising that only two ISDs offer PD online or through distance learning technology. Conversely, the majority of ISDs provide distance learning and/or online instruction for their pupils. There is a high level of interest in moving into this area with PD, which would address the barriers of geography and distance between districts.

In the area of improvement of instructional services, technology and online resources are frequently utilized as is data analysis and data management systems to identify areas of the curriculum needing improvement. For future collaboration, many mentioned developing a standardized curriculum and/or standardized textbook selections.

Consolidation of legal services across districts or ISDs is not well-established. In many cases, established attorney-client relationships are considered a barrier to collaboration in this area.

The most common areas of collaboration in food service operations are cooperative food purchase agreements, common meal management software, and regular regional meetings of food service directors. Concerning barriers to further collaboration, there continues to be a perceived fear of privatization at the local district level.

In event management services, many of the ISDs identified coordination of conference center usage and video conferences as services that are handled at the ISD level for districts or groups of districts. Limited accommodations and scheduling conflicts were identified as challenges.

Shared activities in the area of shipping and receiving most commonly identified by the ISDs were central ISD warehouses, inter/intra district mail service operations, and courier services. However, almost a quarter of the ISDs (13; 23%) are still in the discussion phase, with many of them indicating that this is not a large budget item and that most vendors ship directly to the appropriate school building at no extra charge.

In administrative technology services, many ISDs reported that they have either established a fiber optic network or joined a consortium. Also included was the sharing of software in the areas of email, anti-spam filtering, human resources, payroll, financial management, and student management. Challenges in this area were identified as ownership and local control, outdated technology, and the misconception that a wireless network is unstable.

Consolidation of technology-assisted instructional services is quite common for the ISDs with over half (51%) with well-established efficiencies and an additional 21 (36%) that have expanded their collaborations beyond their constituent districts. Most have established some form of instructional video streaming or distance learning programs. Challenges identified in this area include lack of a common calendar and expensive technology that is quickly outdated. One ISD mentioned the challenge of perceived teacher apathy in implementing new instructional systems.

Although there is a high level of activity in the consolidation of non-instructional services at the ISD and regional level, there remains much that can be accomplished. A commonly identified barrier to further expansion of consolidated services in many of the service areas was inadequate funds and resources to update technology or to implement new systems. Also identified, however, were perceptions associated with fear of the loss of local control, and union contracts that are already in place. These issues will need to be addressed in order to continue to streamline the provision of these non-instructional services and to improve cost-efficiencies and cost-effectiveness in the educational systems across the state.

## **APPENDIX A –INTERMEDIATE SCHOOL DISTRICTS – GENERAL INFORMATION**

The purpose of an Intermediate School District (ISD), sometimes referred to as a regional education service agency or district, is to provide leadership and services to its constituents, which are the local school districts within its defined area. Although all ISDs provide the same types of basic services, they do so in different ways and in varying degrees because, in order to serve their constituent districts in the most effective way possible, they have to shape their services to fit the unique needs of the districts in their service area.

### **Governance**

ISDs are governed by intermediate school district boards of education. Most ISD boards have five members, some have seven. The vast majority of ISD boards are elected by a body composed of one member from each of the local school boards that are their constituents (giving each local district an equal voice in the election). The members serve six-year terms; not more than two members can be from the same local district unless there are fewer local constituent districts than there are vacancies to fill.

### **Responsibilities**

ISDs are responsible for providing services to their constituent local districts to assist in school operations, in teaching and learning, and in the improvement of student achievement. The responsibilities and duties of ISDs are defined in Part 7 of the Revised School Code [MCL 380.601-380.705], the State School Aid Act [MCL 388.1601-388.1772], and other related laws and administrative rules. Like all public school districts in Michigan, ISDs are required to file certain reports with the state and to have financial audits conducted annually; they are responsible for conducting pupil accounting audits of their constituent districts' pupil counts, and for acting as a liaison between their constituent districts and the Michigan Department of Education (Department) in the transmission of certain reports, files, and other information (e.g., pupil counts, financial reports, etc.). ISDs assist local districts in interpreting state law and regulations regarding special education rules, and serve as the first line of appeal to parents who feel that the local district is not sufficiently meeting the needs of their special needs children. ISDs are required to provide certain services to their constituent local districts upon request. These include:

- management, consultant, or supervisory services
- direction, supervision, and conduct of cooperative educational programs
- business services that can be offered in a more cost-effective manner by the ISD than by others (e.g., data processing, payroll, class scheduling, distance learning coordination and delivery, and transportation services).

ISDs may also provide, upon request, cooperative programs for information technology systems and comprehensive school improvement support services (e.g., development and evaluation of core curriculum, preparation of school improvement plans and annual educational reports, professional development, research, accreditation assistance, and general technical assistance). ISDs may also coordinate educational services for homebound or hospitalized pupils.



ISDs are able to streamline many operations and provide services in a more cost-effective and cost-efficient way for their constituents. Duplication of services, facilities, and even duplication of expertise can be eliminated. Recently, with all that has had to be shared and learned about the new Michigan Merit Curriculum, No Child Left Behind, Adequate Yearly Progress, and *Education Yes!*, the Department has been extremely reliant upon the ISDs and their video conferencing, teleconferencing, and other communications facilities and expertise to provide regional trainings and workshops. In many instances, groups of ISDs will collaborate to provide regional or statewide services and programs.

The manner in which the ISDs provide these services will differ from one ISD to the next, dependent upon the needs of their constituents. In other words, the ISDs "customize" their services. For example, ISDs are required to develop and adopt, along with their constituent local districts and a parent advisory group, a special education plan for the ISD. All ISDs have the authority to levy a special education millage and all do. How the special education services are provided in the ISD, however, is not uniform across the state, nor should it be. In some areas, all of the special education services are provided in the local school buildings; in others, the ISD operates center programs for certain special education children and provides the services directly; in still others, there are center programs for certain disabilities operated by different local districts within the ISD. The unique needs of the districts and the pupils are what shape the special education plan for an ISD.

The following discussion reflects data presented in Tables 1 through 3c, which are located at the end of the discussion section, and provide an overview of the differences among the ISDs in the state. (NOTE: The data on these tables are from the 2007-2008 fiscal year.)

### **General Information**

There are 57 ISDs. Table 1 lists the ISDs and shows the numbers of traditional local districts and PSAs in each ISD, and also the size in square miles. Barry ISD has the fewest constituents with two local districts; Wayne RESA has the most (116) with 34 traditional districts and 82 Public School Academies (PSAs).

There are 30 public school academies that have been authorized by 12 ISDs:

	Number of PSAs Authorized
Allegan County ISD	1
Bay-Arenac ISD	1
Cheboygan-Otsego-Presque Isle ISD	1
Hillsdale ISD	2
Macomb ISD	1
Manistee ISD	1
Midland ESA	2
Ottawa ISD	1
Saginaw ISD	3
St. Clair ISD	10
Washtenaw ISD	1

Wayne RESA	6
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In terms of size, Eastern UP ISD is the largest with close to 3,800 square miles; Barry is the smallest. The average ISD size is just over 1,000 square miles but, in general, total enrollment and geographic size are inversely related.

### **Pupil Counts and State School Aid**

Table 2 displays the ISDs and pupil counts as well as the amount of state aid that is paid to the ISDs; ISD state aid per pupil is also provided.

There are four ISDs with fewer than 4,000 total students. Two are in the Upper Peninsula (Gogebic-Ontonagon and Menominee) and two are in western lower Michigan (Manistee and Oceana). The ISD with the largest pupil count is Wayne RESA; Detroit Public Schools alone has approximately 104,000 pupils.

One will notice in the "ISD Pupils" column that the number of pupils counted by the ISDs varies considerably. ISDs, by law, can count only special education pupils. The ISDs with the largest ISD pupil counts are those that operate large special education programs and provide direct services to special education pupils (e.g., Macomb and Monroe). Those with very few pupil counts (Kent) are ISDs in which the programs are operated by one or more local districts (in this case, Grand Rapids).

It is of particular interest to review the amounts of state aid paid to each ISD, which is more meaningful by looking at the "State Aid per Pupil" column. (NOTE: The dollar amounts displayed are only the amounts paid to the ISD, not to their constituent districts; however the pupil count shown is the sum of the pupils in the local districts and those served by the ISD, because all of them benefit from the ISD's operations.) This ranges from a high of over \$600 per pupil in Branch, Hillsdale, and Tuscola ISDs to a low of \$59 in Oakland. The average is right around \$250, but that is a skewed figure because the Oakland and Wayne County dollar and pupil figures drag the average down.

The payment amounts are affected by several factors. Some ISDs serve as fiscal agents for consortia of districts for certain programs, in which case their state aid is exaggerated since they are receiving it on behalf of several entities. Also, in general, ISDs that operate special education programs and serve as the fiscal agent for regional programs will generate more dollars from the state.

### **Tax Revenue Information**

ISDs have the authority to levy local taxes. Table 3 displays the general operating, special education, and career and technical education millage rates for the ISDs. Also shown are the taxable value, the amount of revenue generated from these taxes, and the taxable value and revenues per pupil.

All ISDs levy a local operating millage that generates general fund dollars for the operation of the ISD and to support the provision of their services to their local constituents. ISD general operating millage rates range from a low of .0670 in Livingston County to a high of .4597 in Muskegon. As a result of tax law changes in the Proposal A package, an ISD's general operating millage levy is capped at 1.5 times what was allocated in 1993.

Special education millages are also levied by every ISD, and range from a low of .63 mill in Iosco County to a high of almost 5.6 mills in Jackson County. The expenditure of the special education millage revenues is dictated in the ISD's special education plan. The maximum that an ISD can levy for special education is 1.75 times the number of mills allocated in 1993.

Not all ISDs levy career and technical education millage for area-wide programs. For those that do, the rate ranges from less than a mill in several ISDs to over 4 mills in Branch County. The cap, as a result of Proposal A, is 1.5 times the millage levied in 1993. Also, ISDs that did not levy career and technical education millage in 1993 may, with voter approval, levy up to 1.0 mill for area-wide career and technical education programs.

One dollar of tax revenue is generated for each mill levied against each \$1,000 of taxable property value. The last two columns in Table 3 display the taxable value amounts per pupil in each ISD and the resulting tax revenues per pupil for each ISD. The larger dollar amounts per pupil are shown for ISDs that levy career and technical education millages (as not all of them do) and that have higher than average special education millages, and also for those that have higher than average property values per pupil.

A very uncommon ISD levied tax is the "enhancement millage" that resulted from Proposal A. For three years following Proposal A, local districts had the authority to levy an enhancement millage to generate additional local unrestricted dollars. After those three years, only ISDs may levy enhancement mills; the maximum is three mills for up to 20 years. The request to present the question to the voters must be made by local board(s) representing a majority of the pupils in the ISD. The distribution of the revenues is made on a per pupil basis. To date, only two ISDs have had a successful enhancement millage election, Monroe and Kalamazoo.

Tables 3a, 3b, and 3c display the millage, taxable value, and revenue data separately for the general operating, special education, and career and technical education levies, respectively.

### **Conclusion**

The Department is reliant on the ISDs as partners in improving teaching and learning and student achievement in Michigan by utilizing their expertise in both instructional and noninstructional services. With the new Michigan Merit Curriculum, No Child Left Behind, the elevated importance of Adequate Yearly Progress, and the development of the *Education YES!* Accountability system, the ISDs have not only been partners but have taken the lead in designing and conducting numerous professional development workshops and training programs as well as materials, power point presentations, and videos. The ISDs have the expertise, the facilities, and the relationships that can be relied upon to help reach the common goal of improved student achievement.

**APPENDIX A –TABLE 1-NUMBER OF DISTRICTS AND PUBLIC SCHOOL ACADEMIS AND AREA IN SQUARE MILES**

ISD Name	Traditional Districts	Public School Academies	Total Districts	Area in Sq. Miles
ALLEGAN AREA ESA	8	2	10	668.43
ALPENA -MONTMORENCY-ALCONA ESD	4	1	5	1,489.21
BARRY ISD	2	0	2	290.69
BAY-ARENAC ISD	7	2	9	829.23
BERRIEN ISD	16	3	19	622.44
BRANCH ISD	3	1	4	403.21
CALHOUN ISD	13	4	17	895.97
LEWIS CASS ISD	4	0	4	415.21
CHARLEVOIX-EMMET ISD	11	3	14	1,103.65
CHEB-OTSEGO-PRESQUE ISLE ESD	10	1	11	2,101.14
EASTERN UPPER PENINSULA ISD	13	2	15	3,776.22
CLARE -GLADWIN RESD	5	1	6	1,003.46
CLINTON COUNTY RESA	6	0	6	552.27
DELTA-SCHOOLCRAFT ISD	7	1	8	2,444.53
DICKINSON-IRON ISD	6	0	6	2,041.63
EATON ISD	6	1	7	516.72
GENESEE ISD	21	10	31	716.74
GOGEBIC -ONTONAGON ISD	7	0	7	2,191.83
TRAVERSE BAY AREA ISD	16	4	20	2,207.41
GRATIOT-ISABELLA RESD	9	2	11	930.64
HILLSDALE ISD	8	2	10	581.59
COPPER COUNTRY ISD	13	0	13	2,312.97
HURON ISD	15	0	15	891.82
INGHAM ISD	12	7	19	656.56
IONIA ISD	9	2	11	668.60
IOSCO RESA	4	1	5	852.48
JACKSON ISD	12	3	15	706.33
KALAMAZOO RESA	9	3	12	518.59
KENT ISD	20	15	35	990.84
LAPEER ISD	5	1	6	529.81
LENAWEE ISD	12	0	12	823.48
LIVINGSTON ESA	5	2	7	495.67
MACOMB ISD	21	10	31	535.47
MANISTEE ISD	4	1	5	506.80
MARQUETTE-ALGER RESA	12	1	13	2,829.51
MASON-LAKE ISD	6	0	6	928.31
MECOSTA -OSCEOLA ISD	5	1	6	1,081.23
MENOMINEE ISD	4	0	4	865.91
MIDLAND COUNTY ESA	4	3	7	426.24
MONROE ISD	9	2	11	504.19
MONTCALM AREA ISD	7	0	7	969.96
MUSKEGON AREA ISD	12	4	16	568.78
NEWAYGO COUNTY RESA	6	0	6	761.36
OAKLAND SCHOOLS	28	19	47	944.83
OCEANA ISD	3	0	3	410.02
OTTAWA AREA ISD	11	6	17	697.78
C.O.O.R. ISD	6	0	6	2,461.93
SAGINAW ISD	13	7	20	781.69
ST. CLAIR COUNTY RESA	7	11	18	678.18
ST. JOSEPH COUNTY ISD	9	0	9	608.19
SANILAC ISD	7	0	7	902.02
SHIAWASSEE REGIONAL ESD	8	0	8	570.13
TUSCOLA ISD	9	0	9	956.48
VAN BUREN ISD	12	0	12	711.94
WASHTENAW ISD	10	9	19	710.30
WAYNE RESA	34	82	116	641.34
WEXFORD-MISSAUKEE ISD	7	0	7	1,511.34
Total Districts in Michigan	552	230	782	

**APPENDIX A –TABLE 2-ISD PUPIL COUNTS AND STATE SCHOOL AID  
RECEIVED BY THE ISD, TOTAL AND PER PUPIL**

ISD Name	Local Pupils	ISD Pupils	Total Pupils	Total ISD State School Aid	State Aid per Pupil
ALLEGAN AREA ESA	14,936.62	195.06	15,131.68	\$4,209,276.14	\$278.18
ALPENA-MONTMORENCY-ALCONA ESD	6,657.62	74.33	6,731.95	\$1,722,156.25	\$255.82
BARRY ISD	4,832.91	64.97	4,897.88	\$784,926.75	\$160.26
BAY-ARENAC ISD	18,405.54	276.50	18,682.04	\$5,795,222.19	\$310.20
BERRIEN ISD	26,447.37	386.77	26,834.14	\$8,999,128.34	\$335.36
BRANCH ISD	5,994.62	284.04	6,278.66	\$4,126,245.13	\$657.19
CALHOUN ISD	25,660.00	503.70	26,163.70	\$14,384,277.15	\$549.78
LEWIS CASS ISD	7,470.33	140.80	7,611.13	\$2,266,138.64	\$297.74
CHARLEVOIX-EMMET ISD	10,469.59	126.23	10,595.82	\$4,689,957.87	\$442.62
CHEB-OTSEGO-PRESQUE ISLE ESD	9,787.87	108.38	9,896.25	\$2,144,135.68	\$216.66
EASTERN UPPER PENINSULA ISD	7,744.58	48.88	7,793.46	\$1,879,611.17	\$241.18
CLARE-GLADWIN RESD	8,284.67	100.70	8,385.37	\$2,330,193.04	\$277.89
CLINTON COUNTY RESA	10,321.31	206.47	10,527.78	\$3,138,643.29	\$298.13
DELTA-SCHOOLCRAFT ISD	7,284.50	93.83	7,378.33	\$2,688,906.58	\$364.43
DICKINSON-IRON ISD	6,067.15	89.90	6,157.05	\$1,961,506.98	\$318.58
EATON ISD	14,387.28	129.07	14,516.35	\$5,407,322.52	\$372.50
GENESEE ISD	80,180.55	964.16	81,144.71	\$24,916,293.01	\$307.06
GOGEBIC-ONTONAGON ISD	2,829.57	35.60	2,865.17	\$1,069,551.16	\$373.29
TRAVERSE BAY AREA ISD	24,693.27	327.37	25,020.64	\$10,090,002.07	\$403.27
GRATIOT-ISABELLA RESD	14,225.02	215.24	14,440.26	\$6,409,783.78	\$443.88
HILLSDALE ISD	6,949.49	311.94	7,261.43	\$4,697,348.33	\$646.89
COPPER COUNTRY ISD	6,584.22	103.30	6,687.52	\$2,437,489.87	\$364.48
HURON ISD	4,951.48	67.72	5,019.20	\$2,220,021.37	\$442.31
INGHAM ISD	46,445.09	250.73	46,695.82	\$15,890,569.24	\$340.30
IONIA ISD	11,704.60	141.83	11,846.43	\$5,294,865.14	\$446.96
IOSCO RESA	4,899.78	67.51	4,967.29	\$1,290,072.80	\$259.71
JACKSON ISD	25,776.41	338.14	26,114.55	\$11,787,703.25	\$451.38
KALAMAZOO RESA	33,920.03	486.30	34,406.33	\$7,662,127.82	\$222.70
KENT ISD	106,899.25	3.00	106,902.25	\$24,352,500.69	\$227.80
LAPEER ISD	14,812.10	83.69	14,895.79	\$1,943,759.86	\$130.49
LENAWEE ISD	17,328.56	425.26	17,753.82	\$8,958,113.43	\$504.57
LIVINGSTON ESA	29,962.00	314.40	30,276.40	\$9,700,419.51	\$320.40
MACOMB ISD	138,782.12	1,543.51	140,325.63	\$34,881,737.41	\$248.58
MANISTEE ISD	3,433.83	38.00	3,471.83	\$1,309,207.19	\$377.09
MARQUETTE-ALGER RESA	9,833.30	64.50	9,897.80	\$1,657,980.79	\$167.51
MASON-LAKE ISD	5,362.88	73.23	5,436.11	\$2,605,806.96	\$479.35
MECOSTA-OSCEOLA ISD	9,491.29	293.80	9,785.09	\$5,473,768.39	\$559.40
MENOMINEE ISD	3,309.90	23.36	3,333.26	\$1,202,295.25	\$360.70
MIDLAND COUNTY ESA	13,962.82	161.00	14,123.82	\$2,185,002.40	\$154.70
MONROE ISD	24,281.54	869.00	25,150.54	\$10,642,616.83	\$423.16
MONTCALM AREA ISD	12,690.40	290.18	12,980.58	\$5,393,610.06	\$415.51
MUSKEGON AREA ISD	31,539.53	194.55	31,734.08	\$10,352,117.09	\$326.21
NEWAYGO COUNTY RESA	9,228.83	91.10	9,319.93	\$5,107,163.67	\$547.98
OAKLAND SCHOOLS	201,327.76	19.20	201,346.96	\$11,985,255.37	\$59.53
OCEANA ISD	3,413.46	35.72	3,449.18	\$769,343.87	\$223.05
OTTAWA AREA ISD	47,140.02	443.07	47,583.09	\$9,257,861.86	\$194.56
C.O.O.R. ISD	8,786.13	88.60	8,874.73	\$2,477,693.25	\$279.19
SAGINAW ISD	33,048.65	414.32	33,462.97	\$12,222,201.20	\$365.25
ST. CLAIR COUNTY RESA	27,028.85	187.00	27,215.85	\$6,160,838.60	\$226.37
ST. JOSEPH COUNTY ISD	11,614.28	122.74	11,737.02	\$2,791,498.86	\$237.84
SANILAC ISD	7,755.36	108.77	7,864.13	\$1,976,835.16	\$251.37
SHIAWASSEE RESD	13,888.78	196.54	14,085.32	\$6,767,637.47	\$480.47
TUSCOLA ISD	10,624.77	255.89	10,880.66	\$9,519,076.12	\$874.86
VAN BUREN ISD	17,219.93	312.42	17,532.35	\$8,537,989.20	\$486.98
WASHTENAW ISD	47,289.32	285.31	47,574.63	\$7,538,548.50	\$158.46
WAYNE RESA	331,813.47	85.40	331,898.87	\$40,108,538.25	\$120.85
WEXFORD-MISSAUKEE ISD	9,138.55	169.92	9,308.47	\$2,934,691.34	\$315.27
State Totals	1,648,919.15			\$409,107,584.14	\$248.11

## APPENDIX A –TABLE 3-ISD ALL TAX REVENUE INFORMATION

ISD Name	Total Pupils	Operating Millage	Special Education Millage Rate	Career and Technical Education Millage Rate	Total Taxable Value	Tax Revenue Generated	Total Taxable Value per Pupil	Tax Revenue Generated per Pupil
ALLEGAN AREA ESA	15,131.68	0.1157	2.5297	1.4763	\$2,649,635,194	\$10,921,001.38	\$175,105.16	\$721.73
ALPENA -MONTMORENCY-ALCONA ESD	6,731.95	0.2141	1.9761	0	\$1,847,850,271	\$4,047,161.66	\$274,489.60	\$601.19
BARRY ISD	4,897.88	0.1204	1.8375	0	\$936,423,727	\$1,833,424.02	\$191,189.60	\$374.33
BAY-ARENAC ISD	18,682.04	0.1891	2.8403	1.8939	\$3,521,762,383	\$17,338,692.74	\$188,510.59	\$928.09
BERRIEN ISD	26,834.14	0.1751	2.2024	0	\$6,488,283,480	\$15,425,893.97	\$241,792.12	\$574.86
BRANCH ISD	6,278.66	0.1716	3.824	4.2105	\$1,129,758,821	\$9,270,913.86	\$179,936.30	\$1,476.58
CALHOUN ISD	26,163.70	0.2519	4.5	1.4538	\$3,532,152,989	\$21,919,481.80	\$135,002.04	\$837.78
LEWIS CASS ISD	7,611.13	0.2040	2.0429	0	\$1,340,563,976	\$3,012,113.20	\$176,132.06	\$395.75
CHARLEVOIX-EMMET ISD	10,595.82	0.1942	1.7985	0.7468	\$5,109,532,332	\$13,997,563.82	\$482,221.51	\$1,321.05
CHEB-OTSEGO -PRESQUE ISLE ESD	9,896.25	0.2597	1.4876	0	\$3,172,316,867	\$5,542,989.26	\$320,557.47	\$560.11
EASTERN UPPER PENINSULA ISD	7,793.46	0.1990	0.7727	0	\$1,977,465,225	\$1,921,502.96	\$253,733.93	\$246.55
CLARE -GLADWIN RESD	8,385.37	0.4075	1.631	0	\$1,817,583,496	\$3,705,143.96	\$216,756.51	\$441.86
CLINTON COUNTY RESA	10,527.78	0.1964	2.6045	0.957	\$1,799,298,620	\$6,761,584.28	\$170,909.60	\$642.26
DELTA-SCHOOLCRAFT ISD	7,378.33	0.1346	1.3502	0.9003	\$1,389,858,522	\$3,314,951.56	\$188,370.34	\$449.28
DICKINSON-IRON ISD	6,157.05	0.1676	0.9856	0.9856	\$1,260,790,068	\$2,696,577.80	\$204,771.78	\$437.97
EATON ISD	14,516.35	0.1843	2.7704	0.9231	\$2,614,033,084	\$10,136,697.49	\$180,075.09	\$698.30
GENESEE ISD	81,144.71	0.1635	2.4078	0.9628	\$12,432,833,540	\$43,938,877.01	\$153,218.04	\$541.49
GOGEBIC-ONTONAGON ISD	2,865.17	0.3116	2.0775	0.9032	\$661,842,853	\$2,178,985.22	\$230,996.02	\$760.51
TRAVERSE BAY AREA ISD	25,020.64	0.1981	2	0.7353	\$9,407,336,627	\$27,595,481.26	\$375,983.05	\$1,102.91
GRATIOT-ISABELLA RESD	14,440.26	0.2640	4.0345	0	\$2,093,741,656	\$8,999,948.51	\$144,993.35	\$623.25
HILLSDALE ISD	7,261.43	0.2674	2.675	0.8918	\$1,116,518,921	\$4,280,956.85	\$153,760.20	\$589.55
COPPER COUNTRY ISD	6,687.52	0.3852	1.9668	0	\$924,289,409	\$2,173,928.69	\$138,211.09	\$325.07
HURON ISD	5,019.20	0.1169	3.2886	1.3431	\$1,551,243,501	\$7,366,234.89	\$309,061.90	\$1,467.61
INGHAM ISD	46,695.82	0.1894	4.5062	1.2925	\$9,135,387,617	\$54,703,614.59	\$195,636.09	\$1,171.49
IONIA ISD	11,846.43	0.1319	4.3409	0	\$1,685,873,512	\$7,540,575.04	\$142,310.68	\$636.53
IOSCO RESA	4,967.29	0.2121	0.6371	0	\$1,521,290,014	\$1,291,879.48	\$306,261.57	\$260.08
JACKSON ISD	26,114.55	0.3422	5.6127	2.1414	\$4,485,057,323	\$36,312,369.60	\$171,745.53	\$1,390.50
KALAMAZOO RESA	34,406.33	0.1446	2.897	0	\$7,320,214,035	\$22,265,163.01	\$212,757.77	\$647.12
KENT ISD	106,902.25	0.0898	3.7099	0.8906	\$21,615,176,951	\$101,381,664.45	\$202,195.72	\$948.36
LAPEER ISD	14,895.79	0.1866	0.831	1.9119	\$2,772,520,322	\$8,122,098.28	\$186,127.78	\$545.26
LENAWEE ISD	17,753.82	0.2563	4.1042	2.9191	\$3,345,888,482	\$24,356,729.79	\$188,460.20	\$1,371.91
LIVINGSTON ESA	30,276.40	0.0670	2.2691	0	\$7,745,446,305	\$18,094,137.11	\$255,824.55	\$597.63
MACOMB ISD	140,325.63	0.2023	2.7407	0	\$32,481,742,324	\$95,593,767.66	\$231,474.05	\$681.23
MANISTEE ISD	3,471.83	0.2977	1.7896	0	\$984,200,531	\$2,054,321.77	\$283,481.78	\$591.71
MARQUETTE-ALGER RESA	9,897.80	0.2070	1.7642	0	\$2,015,840,519	\$3,973,624.83	\$203,665.51	\$401.47
MASON-LAKE ISD	5,436.11	0.2760	2.3751	0.9209	\$1,968,527,490	\$7,031,580.19	\$362,120.61	\$1,293.49
MECOSTA-OSCEOLA ISD	9,785.09	0.2494	3.3395	1.497	\$1,892,935,708	\$9,627,281.72	\$193,451.03	\$983.87
MENOMINEE ISD	3,333.26	0.3768	1.8851	0	\$535,995,939	\$1,212,369.21	\$160,802.32	\$363.72
MIDLAND COUNTY ESA	14,123.82	0.1959	0.9797	0	\$3,567,187,575	\$4,193,585.71	\$252,565.35	\$296.92
MONROE ISD	25,150.54	0.2897	3.4778	0	\$5,892,843,477	\$22,201,287.80	\$234,302.86	\$882.74
MONTCALM AREA ISD	12,980.58	0.1747	2.1878	1.3432	\$2,088,674,621	\$7,740,001.54	\$160,907.65	\$596.28
MUSKEGON AREA ISD	31,734.08	0.4597	2.2987	0.9996	\$4,488,858,173	\$16,869,129.01	\$141,452.29	\$531.58
NEWAYGO COUNTY RESA	9,319.93	0.1353	2.9563	2.9574	\$1,257,192,333	\$7,604,756.42	\$134,892.89	\$815.97
OAKLAND SCHOOLS	201,346.96	0.2003	2.5456	0.6231	\$64,371,521,108	\$216,867,654.61	\$319,704.46	\$1,077.08
OCEANA ISD	3,449.18	0.4458	1.5903	0	\$647,675,525	\$1,318,732.14	\$187,776.67	\$382.33
OTTAWA AREA ISD	47,583.09	0.1061	4.375	1.0423	\$10,894,503,724	\$60,174,701.87	\$228,957.47	\$1,264.62
C.O.O.R. ISD	8,874.73	0.2530	0.75	0	\$2,932,279,169	\$2,941,076.01	\$330,407.70	\$331.40
SAGINAW ISD	33,462.97	0.1442	1.9253	0	\$5,130,942,359	\$10,618,485.21	\$153,331.95	\$317.32
ST. CLAIR COUNTY RESA	27,215.85	0.1938	2.3113	0.9245	\$6,064,885,291	\$20,800,130.59	\$222,843.87	\$764.27
ST. JOSEPH COUNTY ISD	11,737.02	0.2283	2.4554	0	\$1,959,202,319	\$5,257,911.26	\$166,925.02	\$447.98
SANILAC ISD	7,864.13	0.2026	0.7298	1.6227	\$1,425,025,447	\$3,641,082.52	\$181,205.73	\$463.00
SHIAWASSEE RESD	14,085.32	0.2238	3.6802	0	\$2,002,539,439	\$7,817,913.97	\$142,172.09	\$555.04
TUSCOLA ISD	10,880.66	0.1411	2.4502	1.6496	\$1,632,227,446	\$6,922,113.38	\$150,011.81	\$636.19
VAN BUREN ISD	17,532.35	0.1420	3.3462	2.5099	\$3,266,919,900	\$19,595,312.25	\$186,336.68	\$1,117.67
WASHTENAW ISD	47,574.63	0.0984	3.8761	0	\$15,182,715,617	\$60,343,703.22	\$319,134.71	\$1,268.40
WAYNE RESA	331,898.87	0.0965	3.3678	0	\$53,162,559,173	\$184,171,053.74	\$160,176.98	\$554.90
WEXFORD-MISSAUKEE ISD	9,308.47	0.2714	3.1705	2.5	\$1,757,280,901	\$10,441,587.39	\$188,783.00	\$1,121.73
State Totals	1,662,252.10				\$356,006,246,231	\$1,291,461,501.56	\$214,171.03	\$776.93

# **APPENDIX A –TABLE 3A-ISD GENERAL OPERATING MILLAGE INFORMATION**

District Name	Total ISD Pupils	Operating Millage	Total ISD Taxable Value	Total Tax Revenue from Operational Millage	Total Tax Revenue per Pupil from Operational Millage
ALLEGAN AREA ESA	15,131.68	0.1157	\$2,649,635,194	\$306,562.79	\$20.26
ALPENA-MONTMORENCY-ALCONA ESD	6,731.95	0.2141	\$1,847,850,271	\$395,624.74	\$58.77
BARRY ISD	4,897.88	0.1204	\$936,423,727	\$112,745.42	\$23.02
BAY-ARENAC ISD	18,682.04	0.1891	\$3,521,762,383	\$665,965.27	\$35.65
BERRIEN ISD	26,834.14	0.1751	\$6,488,283,480	\$1,136,098.44	\$42.34
BRANCH ISD	6,278.66	0.1716	\$1,129,758,821	\$193,866.61	\$30.88
CALHOUN ISD	26,163.70	0.2519	\$3,532,152,989	\$889,749.34	\$34.01
LEWIS CASS ISD	7,611.13	0.2040	\$1,340,563,976	\$273,475.05	\$35.93
CHARLEVOIX-EMMET ISD	10,595.82	0.1942	\$5,109,532,332	\$992,271.18	\$93.65
CHEB-OTSEGO -PRESQUE ISLE ESD	9,896.25	0.2597	\$3,172,316,867	\$823,850.69	\$83.25
EASTERN UPPER PENINSULA ISD	7,793.46	0.1990	\$1,977,465,225	\$393,515.58	\$50.49
CLARE-GLADWIN RESD	8,385.37	0.4075	\$1,817,583,496	\$740,665.27	\$88.33
CLINTON COUNTY RESA	10,527.78	0.1964	\$1,799,298,620	\$353,382.25	\$33.57
DELTA-SCHOOLCRAFT ISD	7,378.33	0.1346	\$1,389,858,522	\$187,074.96	\$25.35
DICKINSON-IRON ISD	6,157.05	0.1676	\$1,260,790,068	\$211,308.42	\$34.32
EATON ISD	14,516.35	0.1843	\$2,614,033,084	\$481,766.30	\$33.19
GENESEE ISD	81,144.71	0.1635	\$12,432,833,540	\$2,032,768.28	\$25.05
GOGEBIC-ONTONAGON ISD	2,865.17	0.3116	\$661,842,853	\$206,230.23	\$71.98
TRAVERSE BAY AREA ISD	25,020.64	0.1981	\$9,407,336,627	\$1,863,593.39	\$74.48
GRATIOT-ISABELLA RESD	14,440.26	0.2640	\$2,093,741,656	\$552,747.80	\$38.28
HILLSDALE ISD	7,261.43	0.2674	\$1,116,518,921	\$298,557.16	\$41.12
COPPER COUNTRY ISD	6,687.52	0.3852	\$924,289,409	\$356,036.28	\$53.24
HURON ISD	5,019.20	0.1169	\$1,551,243,501	\$181,340.37	\$36.13
INGHAM ISD	46,695.82	0.1894	\$9,135,387,617	\$1,730,242.41	\$37.05
IONIA ISD	11,846.43	0.1319	\$1,685,873,512	\$222,366.72	\$18.77
IOSCO RESA	4,967.29	0.2121	\$1,521,290,014	\$322,665.61	\$64.96
JACKSON ISD	26,114.55	0.3422	\$4,485,057,323	\$1,534,786.62	\$58.77
KALAMAZOO RESA	34,406.33	0.1446	\$7,320,214,035	\$1,058,502.95	\$30.76
KENT ISD	106,902.25	0.0898	\$21,615,176,951	\$1,941,042.89	\$18.16
LAPEER ISD	14,895.79	0.1866	\$2,772,520,322	\$517,352.29	\$34.73
LENAWEE ISD	17,753.82	0.2563	\$3,345,888,482	\$857,551.22	\$48.30
LIVINGSTON ESA	30,276.40	0.0670	\$7,745,446,305	\$518,944.90	\$17.14
MACOMB ISD	140,325.63	0.2023	\$32,481,742,324	\$6,571,056.47	\$46.83
MANISTEE ISD	3,471.83	0.2977	\$984,200,531	\$292,996.50	\$84.39
MARQUETTE-ALGER RESA	9,897.80	0.2070	\$2,015,840,519	\$417,278.99	\$42.16
MASON-LAKE ISD	5,436.11	0.2760	\$1,968,527,490	\$543,313.59	\$99.95
MECOSTA-OSCEOLA ISD	9,785.09	0.2494	\$1,892,935,708	\$472,098.17	\$48.25
MENOMINEE ISD	3,333.26	0.3768	\$535,995,939	\$201,963.27	\$60.59
MIDLAND COUNTY ESA	14,123.82	0.1959	\$3,567,187,575	\$698,812.05	\$49.48
MONROE ISD	25,150.54	0.2897	\$5,892,843,477	\$1,707,156.76	\$67.88
MONTCALM AREA ISD	12,980.58	0.1747	\$2,088,674,621	\$364,891.46	\$28.11
MUSKEGON AREA ISD	31,734.08	0.4597	\$4,488,858,173	\$2,063,528.10	\$65.03
NEWAYGO COUNTY RESA	9,319.93	0.1353	\$1,257,192,333	\$170,098.12	\$18.25
OAKLAND SCHOOLS	201,346.96	0.2003	\$64,371,521,108	\$12,893,615.68	\$64.04
OCEANA ISD	3,449.18	0.4458	\$647,675,525	\$288,733.75	\$83.71
OTTAWA AREA ISD	47,583.09	0.1061	\$10,894,503,724	\$1,155,906.85	\$24.29
C.O.O.R. ISD	8,874.73	0.2530	\$2,932,279,169	\$741,866.63	\$83.59
SAGINAW ISD	33,462.97	0.1442	\$5,130,942,359	\$739,881.89	\$22.11
ST. CLAIR COUNTY RESA	27,215.85	0.1938	\$6,064,885,291	\$1,175,374.77	\$43.19
ST. JOSEPH COUNTY ISD	11,737.02	0.2283	\$1,959,202,319	\$447,285.89	\$38.11
SANILAC ISD	7,864.13	0.2026	\$1,425,025,447	\$288,710.16	\$36.71
SHIAWASSEE RESD	14,085.32	0.2238	\$2,002,539,439	\$448,168.33	\$31.82
TUSCOLA ISD	10,880.66	0.1411	\$1,632,227,446	\$230,307.29	\$21.17
VAN BUREN ISD	17,532.35	0.1420	\$3,266,919,900	\$463,902.63	\$26.46
WASHTENAW ISD	47,574.63	0.0984	\$15,182,715,617	\$1,493,979.22	\$31.40
WAYNE RESA	331,898.87	0.0965	\$53,162,559,173	\$5,130,186.96	\$15.46
WEXFORD-MISSAUKEE ISD	9,308.47	0.2714	\$1,757,280,901	\$476,926.04	\$51.24
State Totals	1,662,252.10		\$356,006,246,231	\$61,830,691.00	\$37.20

# APPENDIX A –TABLE 3B-ISD SPECIAL EDUCATION TAX INFORMATION

ISD Name	Total ISD Pupils	ISD Special Education Millage	Total ISD Taxable Value Subject to Special Education Millage	Total Special Education Tax Revenue Generated	Total Special Education Tax Revenue Generated per Pupil
ALLEGAN AREA ESA	15,131.68	2.5297	\$2,649,635,194	\$6,702,782.15	\$442.96
ALPENA-MONTMORENCY-ALCONA ESD	6,731.95	1.9761	\$1,847,850,271	\$3,651,536.92	\$542.42
BARRY ISD	4,897.88	1.8375	\$936,423,727	\$1,720,678.60	\$351.31
BAY-ARENAC ISD	18,682.04	2.8403	\$3,521,762,383	\$10,002,861.70	\$535.43
BERRIEN ISD	26,834.14	2.2024	\$6,488,283,480	\$14,289,795.54	\$532.52
BRANCH ISD	6,278.66	3.8240	\$1,129,758,821	\$4,320,197.73	\$688.08
CALHOUN ISD	26,163.70	4.5000	\$3,532,152,989	\$15,894,688.45	\$607.51
LEWIS CASS ISD	7,611.13	2.0429	\$1,340,563,976	\$2,738,638.15	\$359.82
CHARLEVOIX-EMMET ISD	10,595.82	1.7985	\$5,109,532,332	\$9,189,493.90	\$867.28
CHEB-OTSEGO-PRESQUE ISLE ESD	9,896.25	1.4876	\$3,172,316,867	\$4,719,138.57	\$476.86
EASTERN UPPER PENINSULA ISD	7,793.46	0.7727	\$1,977,465,225	\$1,527,987.38	\$196.06
CLARE-GLADWIN RESD	8,385.37	1.6310	\$1,817,583,496	\$2,964,478.68	\$353.53
CLINTON COUNTY RESA	10,527.78	2.6045	\$1,799,298,620	\$4,686,273.26	\$445.13
DELTA-SCHOOLCRAFT ISD	7,378.33	1.3502	\$1,389,858,522	\$1,876,586.98	\$254.34
DICKINSON-IRON ISD	6,157.05	0.9856	\$1,260,790,068	\$1,242,634.69	\$201.82
EATON ISD	14,516.35	2.7704	\$2,614,033,084	\$7,241,917.26	\$498.88
GENESEE ISD	81,144.71	2.4078	\$12,432,833,540	\$29,935,776.60	\$368.92
GOGEBIC-ONTONAGON ISD	2,865.17	2.0775	\$661,842,853	\$1,374,978.53	\$479.89
TRAVERSE BAY AREA ISD	25,020.64	2.0000	\$9,407,336,627	\$18,814,673.25	\$751.97
GRATIOT-ISABELLA RESD	14,440.26	4.0345	\$2,093,741,656	\$8,447,200.71	\$584.98
HILLSDALE ISD	7,261.43	2.6750	\$1,116,518,921	\$2,986,688.11	\$411.31
COPPER COUNTRY ISD	6,687.52	1.9668	\$924,289,409	\$1,817,892.41	\$271.83
HURON ISD	5,019.20	3.2886	\$1,551,243,501	\$5,101,419.38	\$1,016.38
INGHAM ISD	46,695.82	4.5062	\$9,135,387,617	\$41,165,883.68	\$881.58
IONIA ISD	11,846.43	4.3409	\$1,685,873,512	\$7,318,208.33	\$617.76
IOSCO RESA	4,967.29	0.6371	\$1,521,290,014	\$969,213.87	\$195.12
JACKSON ISD	26,114.55	5.6127	\$4,485,057,323	\$25,173,281.24	\$963.96
KALAMAZOO RESA	34,406.33	2.8970	\$7,320,214,035	\$21,206,660.06	\$616.36
KENT ISD	106,902.25	3.7099	\$21,615,176,951	\$80,190,144.97	\$750.13
LAPEER ISD	14,895.79	0.8310	\$2,772,520,322	\$2,303,964.39	\$154.67
LENAWEE ISD	17,753.82	4.1042	\$3,345,888,482	\$13,732,195.51	\$773.48
LIVINGSTON ESA	30,276.40	2.2691	\$7,745,446,305	\$17,575,192.21	\$580.49
MACOMB ISD	140,325.63	2.7407	\$32,481,742,324	\$89,022,711.19	\$634.40
MANISTEE ISD	3,471.83	1.7896	\$984,200,531	\$1,761,325.27	\$507.32
MARQUETTE-ALGER RESA	9,897.80	1.7642	\$2,015,840,519	\$3,556,345.84	\$359.31
MASON-LAKE ISD	5,436.11	2.3751	\$1,968,527,490	\$4,675,449.64	\$860.07
MECOSTA-OSCEOLA ISD	9,785.09	3.3395	\$1,892,935,708	\$6,321,458.80	\$646.03
MENOMINEE ISD	3,333.26	1.8851	\$535,995,939	\$1,010,405.94	\$303.13
MIDLAND COUNTY ESA	14,123.82	0.9797	\$3,567,187,575	\$3,494,773.67	\$247.44
MONROE ISD	25,150.54	3.4778	\$5,892,843,477	\$20,494,131.04	\$814.86
MONTCALM AREA ISD	12,980.58	2.1878	\$2,088,674,621	\$4,569,602.34	\$352.03
MUSKEGON AREA ISD	31,734.08	2.2987	\$4,488,858,173	\$10,318,538.28	\$325.16
NEWAYGO COUNTY RESA	9,319.93	2.9563	\$1,257,192,333	\$3,716,637.69	\$398.78
OAKLAND SCHOOLS	201,346.96	2.5456	\$64,371,521,108	\$163,864,144.13	\$813.84
OCEANA ISD	3,449.18	1.5903	\$647,675,525	\$1,029,998.39	\$298.62
OTTAWA AREA ISD	47,583.09	4.3750	\$10,894,503,724	\$47,663,453.79	\$1,001.69
C.O.O.R. ISD	8,874.73	0.7500	\$2,932,279,169	\$2,199,209.38	\$247.81
SAGINAW ISD	33,462.97	1.9253	\$5,130,942,359	\$9,878,603.32	\$295.21
ST. CLAIR COUNTY RESA	27,215.85	2.3113	\$6,064,885,291	\$14,017,769.37	\$515.06
ST. JOSEPH COUNTY ISD	11,737.02	2.4554	\$1,959,202,319	\$4,810,625.37	\$409.87
SANILAC ISD	7,864.13	0.7298	\$1,425,025,447	\$1,039,983.57	\$132.24
SHIAWASSEE RESD	14,085.32	3.6802	\$2,002,539,439	\$7,369,745.64	\$523.22
TUSCOLA ISD	10,880.66	2.4502	\$1,632,227,446	\$3,999,283.69	\$367.56
VAN BUREN ISD	17,532.35	3.3462	\$3,266,919,900	\$10,931,767.37	\$623.52
WASHTENAW ISD	47,574.63	3.8761	\$15,182,715,617	\$58,849,724.00	\$1,237.00
WAYNE RESA	331,898.87	3.3678	\$53,162,559,173	\$179,040,866.78	\$539.44
WEXFORD-MISSAUKEE ISD	9,308.47	3.1705	\$1,757,280,901	\$5,571,459.10	\$598.54
State Totals	1,662,252.10		\$356,006,246,231	\$1,030,091,076.81	\$619.70



# **APPENDIX A –TABLE 3C-ISD CAREER AND TECHNICAL EDUCATION TAX INFORMATION**

ISD Name	Total Pupils	Career and Technical Education Millage Rate	Total Taxable Value Subject to Career and Technical Education Millage	Total Taxable Revenue Generated from Career and Technical Education Millage	Total Taxable Revenue per Pupil Generated from Career and Technical Education Millage
ALLEGAN AREA ESA	15,131.68	1.48	\$2,649,635,194	\$3,911,656.44	\$258.51
ALPENA-MONTMORENCY-ALCONA ESD	6,731.95	0.00	\$1,847,850,271	\$0.00	\$0.00
BARRY ISD	4,897.88	0.00	\$936,423,727	\$0.00	\$0.00
BAY-ARENAC ISD	18,682.04	1.89	\$3,521,762,383	\$6,669,865.78	\$357.02
BERRIEN ISD	26,834.14	0.00	\$6,488,283,480	\$0.00	\$0.00
BRANCH ISD	6,278.66	4.21	\$1,129,758,821	\$4,756,849.52	\$757.62
CALHOUN ISD	26,163.70	1.45	\$3,532,152,989	\$5,135,044.02	\$196.27
LEWIS CASS ISD	7,611.13	0.00	\$1,340,563,976	\$0.00	\$0.00
CHARLEVOIX-EMMET ISD	10,595.82	0.75	\$5,109,532,332	\$3,815,798.75	\$360.12
CHEB-OTSEGO-PRESQUE ISLE ESD	9,896.25	0.00	\$3,172,316,867	\$0.00	\$0.00
EASTERN UPPER PENINSULA ISD	7,793.46	0.00	\$1,977,465,225	\$0.00	\$0.00
CLARE-GLADWIN RESD	8,385.37	0.00	\$1,817,583,496	\$0.00	\$0.00
CLINTON COUNTY RESA	10,527.78	0.96	\$1,799,298,620	\$1,721,928.78	\$163.56
DELTA-SCHOOLCRAFT ISD	7,378.33	0.90	\$1,389,858,522	\$1,251,289.63	\$169.59
DICKINSON-IRON ISD	6,157.05	0.99	\$1,260,790,068	\$1,242,634.69	\$201.82
EATON ISD	14,516.35	0.92	\$2,614,033,084	\$2,413,013.94	\$166.23
GENESEE ISD	81,144.71	0.96	\$12,432,833,540	\$11,970,332.13	\$147.52
GOGEBIC-ONTONAGON ISD	2,865.17	0.90	\$661,842,853	\$597,776.46	\$208.64
TRAVERSE BAY AREA ISD	25,020.64	0.74	\$9,407,336,627	\$6,917,214.62	\$276.46
GRATIOT-ISABELLA RESD	14,440.26	0.00	\$2,093,741,656	\$0.00	\$0.00
HILLSDALE ISD	7,261.43	0.89	\$1,116,518,921	\$995,711.57	\$137.12
COPPER COUNTRY ISD	6,687.52	0.00	\$924,289,409	\$0.00	\$0.00
HURON ISD	5,019.20	1.34	\$1,551,243,501	\$2,083,475.15	\$415.10
INGHAM ISD	46,695.82	1.29	\$9,135,387,617	\$11,807,488.49	\$252.86
IONIA ISD	11,846.43	0.00	\$1,685,873,512	\$0.00	\$0.00
IOSCO RESA	4,967.29	0.00	\$1,521,290,014	\$0.00	\$0.00
JACKSON ISD	26,114.55	2.14	\$4,485,057,323	\$9,604,301.75	\$367.78
KALAMAZOO RESA	34,406.33	0.00	\$7,320,214,035	\$0.00	\$0.00
KENT ISD	106,902.25	0.89	\$21,615,176,951	\$19,250,476.59	\$180.08
LAPEER ISD	14,895.79	1.91	\$2,772,520,322	\$5,300,781.60	\$355.86
LENAWEE ISD	17,753.82	2.92	\$3,345,888,482	\$9,766,983.07	\$550.13
LIVINGSTON ESA	30,276.40	0.00	\$7,745,446,305	\$0.00	\$0.00
MACOMB ISD	140,325.63	0.00	\$32,481,742,324	\$0.00	\$0.00
MANISTEE ISD	3,471.83	0.00	\$984,200,531	\$0.00	\$0.00
MARQUETTE-ALGER RESA	9,897.80	0.00	\$2,015,840,519	\$0.00	\$0.00
MASON-LAKE ISD	5,436.11	0.92	\$1,968,527,490	\$1,812,816.97	\$333.48
MECOSTA-OSCEOLA ISD	9,785.09	1.50	\$1,892,935,708	\$2,833,724.75	\$289.60
MENOMINEE ISD	3,333.26	0.00	\$535,995,939	\$0.00	\$0.00
MIDLAND COUNTY ESA	14,123.82	0.00	\$3,567,187,575	\$0.00	\$0.00
MONROE ISD	25,150.54	0.00	\$5,892,843,477	\$0.00	\$0.00
MONTCALM AREA ISD	12,980.58	1.34	\$2,088,674,621	\$2,805,507.75	\$216.13
MUSKEGON AREA ISD	31,734.08	1.00	\$4,488,858,173	\$4,487,062.63	\$141.40
NEWAYGO COUNTY RESA	9,319.93	2.96	\$1,257,192,333	\$3,718,020.61	\$398.93
OAKLAND SCHOOLS	201,346.96	0.62	\$64,371,521,108	\$40,109,894.80	\$199.21
OCEANA ISD	3,449.18	0.00	\$647,675,525	\$0.00	\$0.00
OTTAWA AREA ISD	47,583.09	1.04	\$10,894,503,724	\$11,355,341.23	\$238.64
C.O.O.R. ISD	8,874.73	0.00	\$2,932,279,169	\$0.00	\$0.00
SAGINAW ISD	33,462.97	0.00	\$5,130,942,359	\$0.00	\$0.00
ST. CLAIR COUNTY RESA	27,215.85	0.92	\$6,064,885,291	\$5,606,986.45	\$206.02
ST. JOSEPH COUNTY ISD	11,737.02	0.00	\$1,959,202,319	\$0.00	\$0.00
SANILAC ISD	7,864.13	1.62	\$1,425,025,447	\$2,312,388.79	\$294.04
SHIAWASSEE RESD	14,085.32	0.00	\$2,002,539,439	\$0.00	\$0.00
TUSCOLA ISD	10,880.66	1.65	\$1,632,227,446	\$2,692,522.39	\$247.46
VAN BUREN ISD	17,532.35	2.51	\$3,266,919,900	\$8,199,642.26	\$467.69
WASHTENAW ISD	47,574.63	0.00	\$15,182,715,617	\$0.00	\$0.00
WAYNE RESA	331,898.87	0.00	\$53,162,559,173	\$0.00	\$0.00
WEXFORD-MISSAUKEE ISD	9,308.47	2.50	\$1,757,280,901	\$4,393,202.25	\$471.96
State Totals	1,662,252.10		\$356,006,246,231	\$199,539,733.86	\$120.04

## **APPENDIX B - Revised School Code - Part 7B**

### **380.761 Intermediate school district; study to share services; report; average cost of services; submission of summary to legislative standing committees; use of funds.**

Sec. 761.(1) Subject to subsection (3), each intermediate school district shall conduct a study concerning opportunities for its constituent districts to share services with other providers of similar services, such as the intermediate school district, 1 or more other school districts or intermediate school districts, other units of local government, or other programs designed to achieve cost savings. The board and other school officials of each constituent district shall cooperate with the intermediate school district in the study. Not later than 6 months after the effective date of this section, each intermediate school district shall submit a report on the results of its study to the department in the form and manner prescribed by the department. An intermediate school district's study and report shall address possibilities for sharing of at least all of the following noninstructional services:

- (a) Pupil transportation for all classes of pupils and all types of programs.
- (b) Human resources administration.
- (c) Procurement of supplies and other purchasing.
- (d) Technology support services, including, but not limited to, information technology.
- (e) Professional development.
- (f) Accounting and other financial services.
- (g) Legal services.
- (h) Food and child nutritional services.
- (i) Event management.
- (j) Production printing and graphics.
- (k) Shipping and receiving services.
- (l) Any other service described in section 627.
- (m) Any other noninstructional services identified by the superintendent of public instruction.

(2) In addition to the requirements of subsection (1), an intermediate school district's report under this section shall include a detailed description of the average cost per constituent district within the intermediate school district for each of the services listed in subsection (1).

(3) If an intermediate school district has already conducted a study that meets the requirements of subsection (1), the intermediate school district is not required to conduct another study but shall submit a report on the results of the study to the department as required under subsections (1) and (2).

(4) Not later than 2 months after receiving the reports from intermediate school districts under this section, the department shall compile this information and submit a summary to the standing committees of the legislature having responsibility for education legislation.

(5) There are sufficient funds allocated to intermediate school districts under section 81 of the state school aid act of 1979, MCL 388.1681, for the purposes of this section, and an intermediate school district shall use those funds to comply with the requirements of this section.

**History:** Add. 2007, Act 63, Imd. Eff. Sept. 19, 2007.

## APPENDIX C – DEFINITIONS FOR SERVICE CATEGORIES

**Pupil Transportation Services** are those activities concerned with the conveyance of pupils to and from school. It includes trips between home and school or trips to school activities. These activities are accounted for in the *Michigan Public School Accounting Manual* function "271."

**Human Resource Administration Services** are those activities concerned with maintaining an efficient school system staff. It includes such activities as recruiting/placement, staff transfers, in-service training for non-instructional staff, staff accounting, and staff relations/negotiations. These activities are accounted for in the *Michigan Public School Accounting Manual* function "283-Staff and Personnel Services."

**Business Services** are those activities concerned with the school systems' fiscal operations. This category includes budgeting, receiving and disbursing funds, financial accounting, payroll, purchasing, inventory control, and internal auditing. These activities are accounted for in the *Michigan Public School Accounting Manual* functions "252-Fiscal Services," "257-Internal Services," and "259-Other Business Services."

**Administrative Technology Services** are those activities concerned with supporting the school district's informational technology systems including support for administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities are accounted for in the *Michigan Public School Accounting Manual* function "284-Non-instructional Technology Services."

**Professional Development** often refers to verbal and tactile skills required for maintaining a specific career path or to general skills offered through continuing education, including the more general skills area of personnel development. It can also be defined as training to keep current with changing technology and practices in a profession or in the concept of lifelong learning. These activities are a portion of the costs reported in the *Michigan Public School Accounting Manual* functions "221-Improvement of Instruction" and "283-Staff and Personnel Services."

**Improvement of Instructional Services** consist of those activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. It includes curriculum development, techniques of instruction, child development/understanding, and instructional staff professional development. These activities are accounted for in the *Michigan Public School Accounting Manual* function "221-Improvement of Instruction."

**Legal Services** are defined as those activities concerned with obtaining interpretation and guidance on various federal or state laws public schools may be required to follow. These activities are accounted for in multiple *Michigan Public*

*School Accounting Manual* functions along with either a salary/benefit object or as a contracted service under object "3170-Legal Services."

**Food and Child Nutrition Services** are activities concerned with providing food to pupils and staff in a school or school system. According to the *Michigan Public School Accounting Manual* these activities are accounted for in a separate school food service fund.

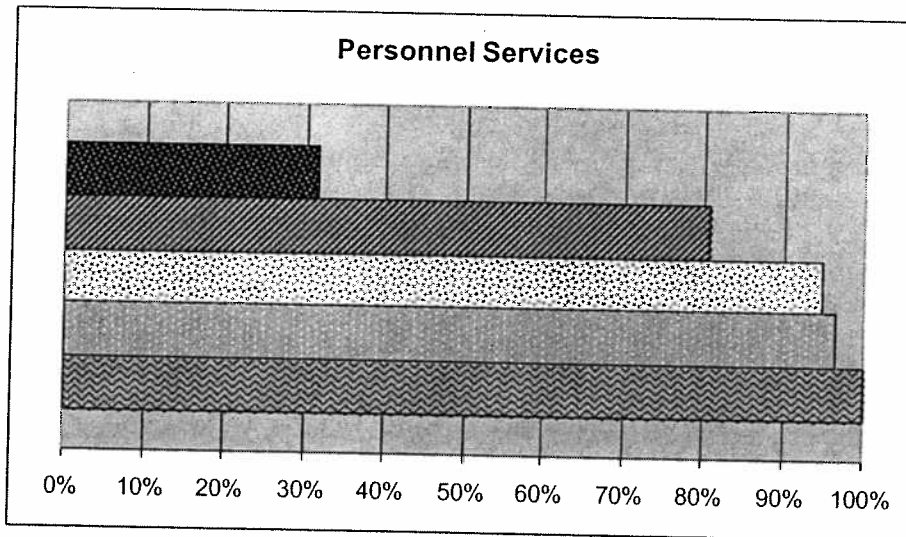
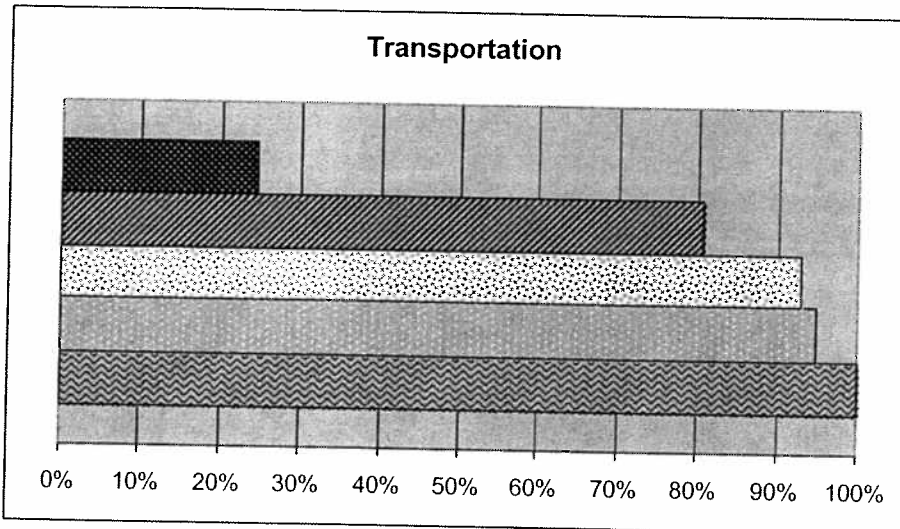
**Event Management Services** were not clearly defined in the legislation. For purposes of this report we defined them as resources utilized in arranging, coordinating, and supervising major district sponsored events. The cost for these services varies from district to district. There are no specific accounting codes designated in the *Michigan Public School Accounting Manual* for this activity.

**Production Printing and Graphics Services** were not clearly defined in the legislation. For purposes of this report we defined it as those print activities beyond routine copying. It may include staff, equipment, and material costs for those districts that operate a print shop; or purchasing a service from local print shops. There are no specific accounting codes designated in the *Michigan Public School Accounting Manual* for this activity.

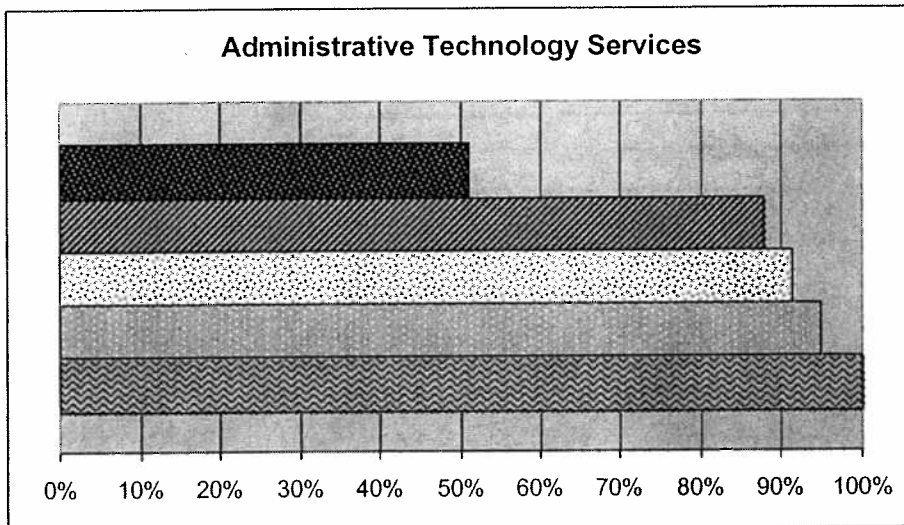
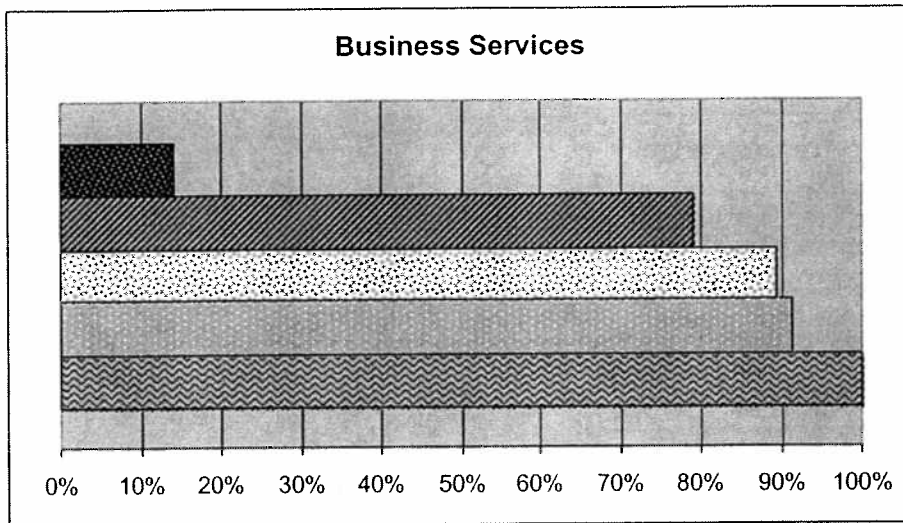
**Shipping and Receiving Services** are defined as those activities concerned with the delivery and distribution of mail, supplies, materials, and equipment. It may include staff supplies, and equipment related to a operating a centralized shipping and receiving department. These activities are accounted for in the *Michigan Public School Accounting Manual* function "257-Internal Services." However many districts utilize operations and maintenance staff for these activities. Those individuals would be recorded in function "261-Operations and Maintenance."

**Technology Assisted Instructional Services** consist of all technology activities and services that support classroom instruction. It would include activities associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and established technology for distance learning programs. These activities are accounted for in the *Michigan Public School Accounting Manual* function "225-Instruction Related Technology."

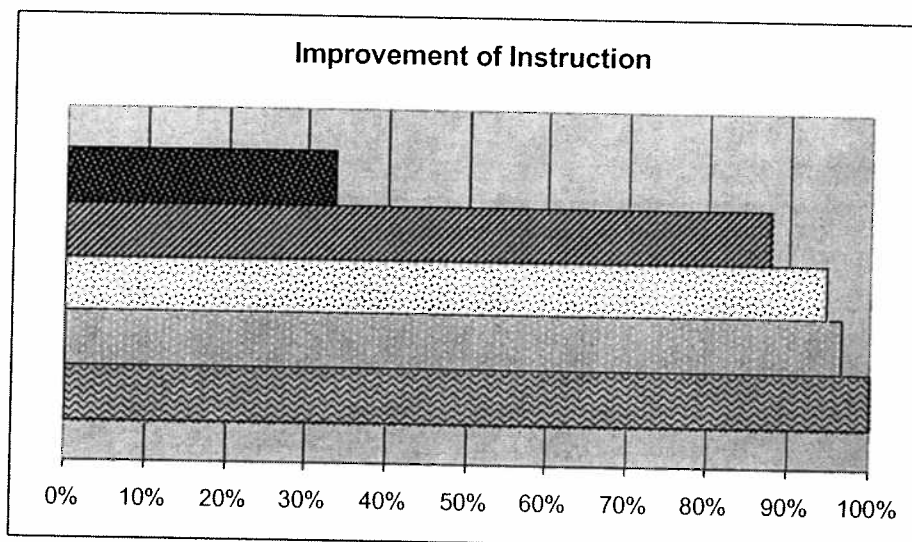
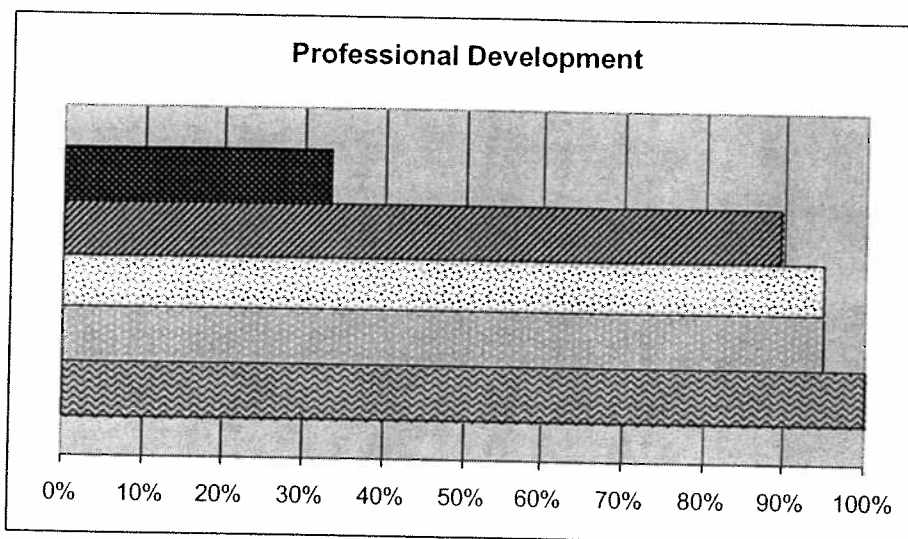
## APPENDIX D – BAR CHARTS OF THE EXTENT OF COLLABORATION IN THE SERVICE CATEGORIES



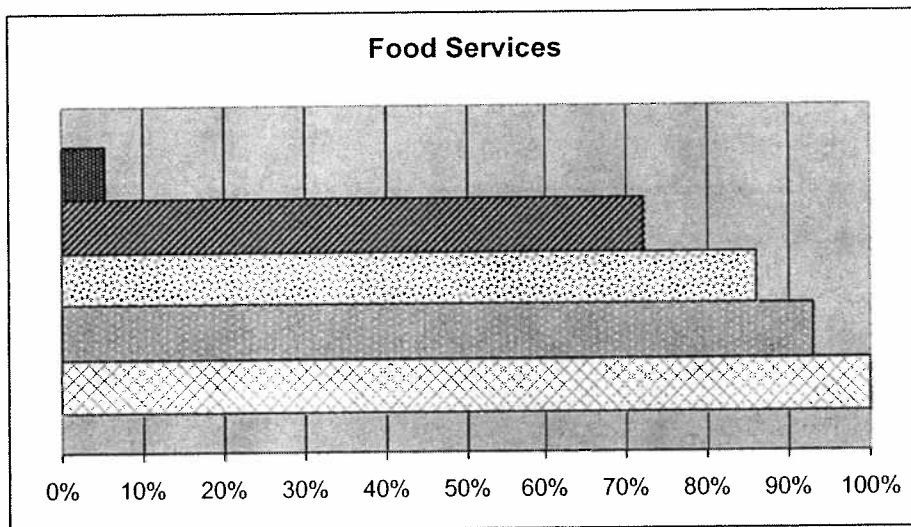
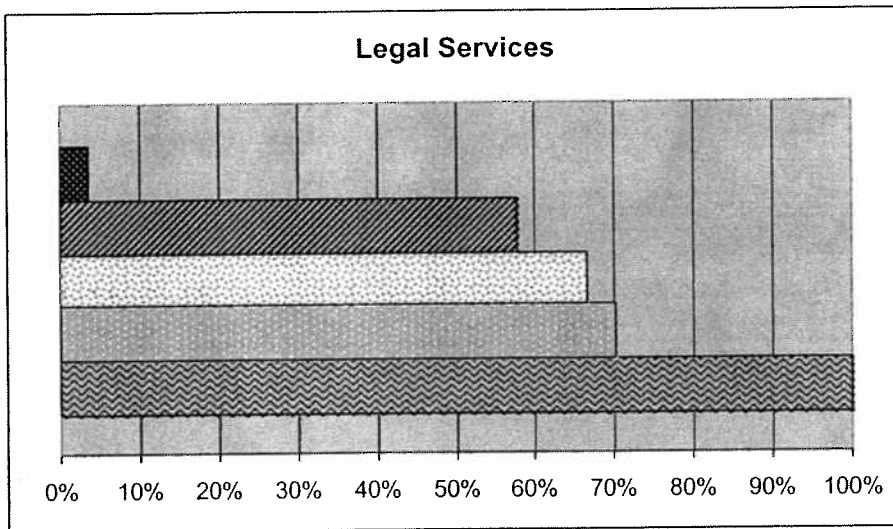
- ISD is Expanding Services Outside the ISD
- ▨ ISD has Efficiencies Well Established in this Service, but has not yet Expanded Services Outside the ISD
- ▩ ISD is at Least Implementing a Plan of Collaborating Services, but has not yet determined that Efficiencies are Well Established in that plan
- ▤ ISD is at Least Developing a Plan, but not yet Implementing that Plan
- ▧ ISD is at Least Investigating/In Discussion related to services, but not yet Developing a Plan



- ISD is Expanding Services Outside the ISD
- ▨ ISD has Efficiencies Well Established in this Service, but has not yet Expanded Services Outside the ISD
- ▩ ISD is at Least Implementing a Plan of Collaborating Services, but has not yet determined that Efficiencies are Well Established in that plan
- ▧ ISD is at Least Developing a Plan, but not yet Implementing that Plan
- ▦ ISD is at Least Investigating/In Discussion related to services, but not yet Developing a Plan



- ISD is Expanding Services Outside the ISD
- ▤ ISD has Efficiencies Well Established in this Service, but has not yet Expanded Services Outside the ISD
- ▦ ISD is at Least Implementing a Plan of Collaborating Services, but has not yet determined that Efficiencies are Well Established in that plan
- ▧ ISD is at Least Developing a Plan, but not yet Implementing that Plan
- ▨ ISD is at Least Investigating/In Discussion related to services, but not yet Developing a Plan



■ ISD is Expanding Services Outside the ISD

▨ ISD has Efficiencies Well Established in this Service, but has not yet Expanded Services Outside the ISD

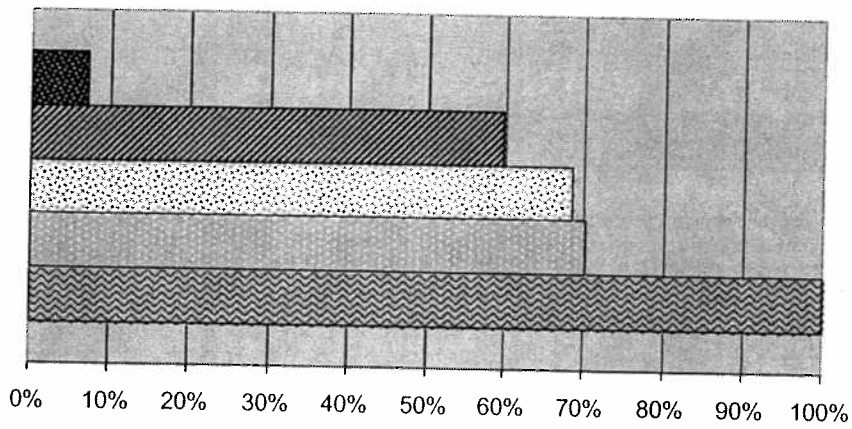
▩ ISD is at Least Implementing a Plan of Collaborating Services, but has not yet determined that Efficiencies are Well Established in that plan

▤ ISD is at Least Developing a Plan, but not yet Implementing that Plan

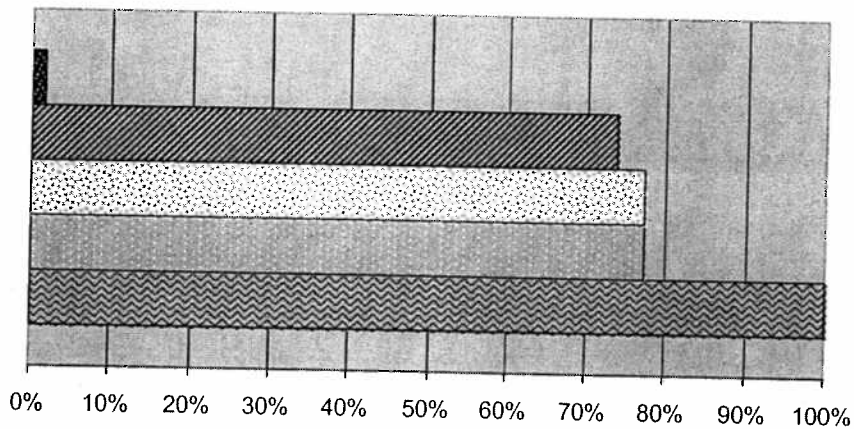
▥ ISD is at Least Investigating/In Discussion related to services, but not yet Developing a Plan



### Production Printing and Graphics Services

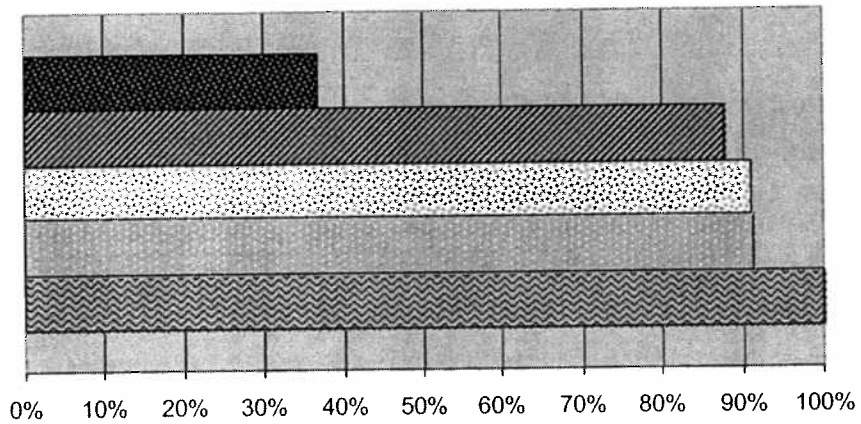


### Shipping and Receiving

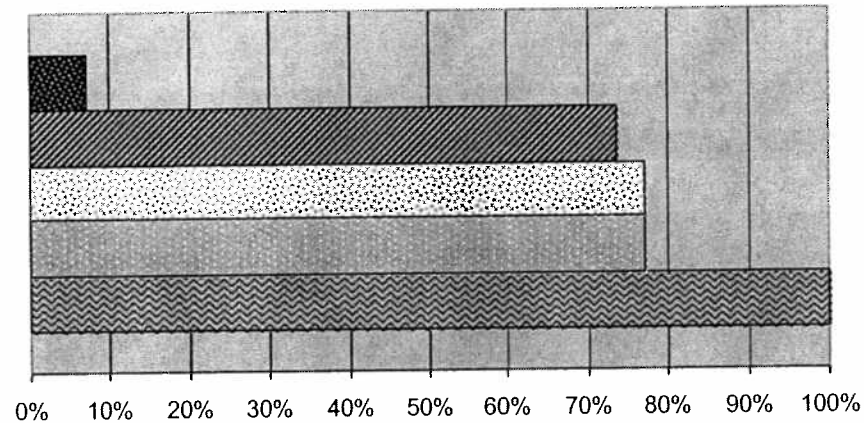


- ISD is Expanding Services Outside the ISD
- ▣ ISD has Efficiencies Well Established in this Service, but has not yet Expanded Services Outside the ISD
- ▤ ISD is at Least Implementing a Plan of Collaborating Services, but has not yet determined that Efficiencies are Well Established in that plan
- ▥ ISD is at Least Developing a Plan, but not yet Implementing that Plan
- ▧ ISD is at Least Investigating/In Discussion related to services, but not yet Developing a Plan

### Technology Assisted Instruction



### Event Management



■ ISD is Expanding Services Outside the ISD

▣ ISD has Efficiencies Well Established in this Service, but has not yet Expanded Services Outside the ISD

▤ ISD is at Least Implementing a Plan of Collaborating Services, but has not yet determined that Efficiencies are Well Established in that plan

▥ ISD is at Least Developing a Plan, but not yet Implementing that Plan

▦ ISD is at Least Investigating/In Discussion related to services, but not yet Developing a Plan

## APPENDIX E—COSTS OF SERVICES PER CONSTITUENT LOCAL DISTRICT

ISD NAME	Improvement of Instruction	Technology Assisted Instruction	Business Services	Shipping & Receiving	Transport Services	Personnel Services	# of Constit Districts
ALLEGAN ISD	178,146	37,243	281,190	6,497	960,293	16,179	8
ALPENA -MONTMORENCY-ALCONA ISD	164,772	250	250,747	6,226	884,267	76,070	4
BARRY ISD	113,367	228,000	383,845	25,634	738,124	5,006	2
BAY ARENAC ISD	429,066	173,610	286,211	133,743	1,288,722	159,210	7
BERRIEN ISD	294,501	143,499	304,424	33,438	923,002	45,791	16
BRANCH ISD	234,326	106,648	315,306	17,984	888,785	51,277	3
CALHOUN ISD	452,341	44,162	297,242	48,523	876,062	87,525	13
LEWIS CASS ISD	150,240	0	375,076	12,875	1,138,902	833	4
CHARLEVOIX EMMET ISD	134,625	31,148	169,265	2,034	474,635	4,215	11
CHEB OT PRES ISLE ISD	126,190	39,060	140,591	0	458,067	11,305	10
EASTERN U.P. ISD	120,891	18,276	105,268	1,244	293,975	21,795	13
CLARE GLADWIN ISD	200,272	23,216	217,924	12,443	796,581	36,118	5
CLINTON COUNTY RESA	241,354	56,970	165,563	14,323	763,653	19,898	6
DELTA SCHOOLCRAFT ISD	80,944	45,560	151,166	35,546	585,040	18,419	7
DICKINSON-IRON ISD	136,587	96,909	187,955	4,667	433,002	44,637	6
EATON ISD	304,241	87,353	313,194	11,773	1,745,673	90,959	6
GENESEE ISD	926,724	65,160	457,629	42,197	2,057,556	160,173	21
GOGEBIC ONTONAGON ISD	54,209	1,843	89,259	4,584	283,940	758	7
TRAVERSE BAY ISD	270,426	36,951	209,967	9,786	837,202	57,913	16
GRATIOT-ISABELLA RESD	147,577	29,555	43,699	17,035	759,313	37,346	9
HILLSDALE ISD	49,687	15,468	140,426	2,920	415,820	13,393	8
COPPER COUNTRY ISD	62,235	32,307	102,771	11,330	230,819	4,465	13
HURON ISD	43,474	5,192	46,960	4,250	164,919	1,548	15
INGHAM ISD	891,437	57,190	500,526	69,870	2,386,643	217,743	12
IONIA ISD	82,529	45,227	182,574	5,612	571,275	9,042	9
IOSCO ISD	29,598	54,369	198,680	67,212	591,547	3,247	4
JACKSON ISD	303,946	17,101	221,157	39,175	1,075,974	60,110	12
KALAMAZOO RESA	829,403	132,391	429,972	9,130	1,709,764	213,692	9
KENT ISD	799,415	104,536	579,211	303,873	2,478,119	222,583	20
LAPEER ISD	313,494	86,836	345,459	34,129	1,351,985	104,523	5
LENAWEE ISD	181,200	7,922	251,279	7,850	604,120	48,482	12
LIVINGSTON ISD	300,395	0	523,072	51,721	2,190,898	326,401	5
MACOMB ISD	904,252	187,521	761,403	Unknown	2,741,724	523,069	21
MANISTEE ISD	99,822	26,003	243,665	21,585	392,041	28,664	4
MARQUETTE ALGER RESA	118,041	58,141	115,695	5,735	402,768	33,029	12
MASON LAKE ISD	109,706	23,399	148,141	6,437	522,142	18,711	6
MECOSTA OSCEOLA ISD	257,192	24,956	270,566	878	1,039,640	34,462	5
MENOMINEE ISD	115,738	344	147,883	3,486	373,127	0	4
MIDLAND ISD	572,760	313,068	340,547	11,594	1,379,847	165,886	4
MONROE ISD	467,678	28,521	337,819	1,559	1,454,777	167,145	9
MONTCALM AREA ISD	178,578	41,880	265,103	13,309	941,502	26,146	7
MUSKEGON ISD	508,307	37,035	308,195	103,319	1,591,061	205,596	12
NEWAYGO COUNTY RESA	182,291	31,887	249,960	3,881	706,067	12,395	6
OAKLAND SCHOOLS	1,345,669	211,932	837,457	145,421	3,339,571	955,906	28
OCEANA ISD	124,529	0	202,905	5,567	401,733	2,613	3
OTTAWA ISD	585,797	76,639	418,449	2,049	1,604,653	199,050	11
C O O R ISD	151,461	4,836	156,745	4,028	842,239	2,006	6
SAGINAW ISD	439,690	41,329	322,118	54,017	1,161,630	156,327	13
ST. CLAIR RESA	624,856	80,575	449,975	76,210	1,591,502	508,153	7
ST. JOSEPH ISD	250,925	66	207,634	0	530,893	1,735	9
SANILAC ISD	108,790	1,292	163,349	0	572,433	2,280	7
SHIAWASSEE RESD	176,937	87,238	232,430	4,223	652,731	29,940	8
TUSCOLA ISD	92,657	26,117	130,031	2,358	666,170	160,793	9
VAN BUREN ISD	234,830	***	4,877	44,405	688,739	32,834	12
WASHTENAW ISD	872,735	188,054	521,846	36,087	2,162,313	300,584	10
WAYNE RESA	2,382,459	366,376	1,378,868	67,998	3,826,206	848,339	34
WEXFORD MISSAUKEE ISD	185,774	104,216	185,968	12,278	694,752	12,483	7

ISD NAME	District Wide Tech Services	Food Services	Professional Develop	Legal Services	Event Management	Printing & Graphics	# of Constit Districts
ALLEGAN ISD	245,889	629,731	34,503	31,105	7,896	21,671	8
ALPENA -MONTMORENCY-ALCONA ISD	241,016	755,106	34,447	23,028	0	3,591	4
BARRY ISD	235,414	830,064	49,271	26,566	11,950	10,541	2
BAY ARENAC ISD	279,282	844,546	78,159	30,046	N/A	59,648	7
BERRIEN ISD	123,794	689,475	76,034	39,053	97,893	27,569	16
BRANCH ISD	255,992	703,597	100,093	11,590	909	9,414	3
CALHOUN ISD	453,251	650,043	94,447	0	20,921	39,809	13
LEWIS CASS ISD	119,819	606,006	38,414	24,085	4,075	12,660	4
CHARLEVOIX EMMET ISD	79,494	315,325	51,040	9,409	39,447	6,722	11
CHEB OT PRES ISLE ISD	65,894	374,185	38,234	19,351	3,121	3,819	10
EASTERN U.P. ISD	98,175	236,828	57,812	7,325	1,807	1,599	13
CLARE GLADWIN ISD	326,949	608,675	29,441	20,282	66,323	5,298	5
CLINTON COUNTY RESA	252,559	483,600	78,394	17,218	42,452	21,111	6
DELTA SCHOOLCRAFT ISD	121,286	350,516	60,146	15,511	5,486	4,373	7
DICKINSON-IRON ISD	51,648	312,319	54,407	25,358	0	0	6
EATON ISD	243,734	767,906	54,619	28,363	53,241	16,299	6
GENESEE ISD	332,146	1,191,582	105,999	96,011	7,553	71,190	21
GOGEBIC ONTONAGON ISD	26,129	239,410	15,975	15,681	2,739	239	7
TRAVERSE BAY ISD	194,782	494,930	84,015	22,828	9,087	40,912	16
GRATIOT-ISABELLA RESD	175,422	492,284	34,415	13,169	50,903	33,157	9
HILLSDALE ISD	55,209	326,844	-	200	Unknown	5,467	8
COPPER COUNTRY ISD	83,778	219,574	20,625	11,556	12,828	13,026	13
HURON ISD	28,922	141,641	13,649	8,394	9,345	569	15
INGHAM ISD	506,992	1,212,075	153,167	44,738	23,139	109,406	12
IONIA ISD	172,466	410,255	135,989	7,895	3,736	6,106	9
IOSCO ISD	128,268	497,569	31,642	14,174	0	0	4
JACKSON ISD	203,410	723,135	62,567	25,664	37,054	33,795	12
KALAMAZOO RESA	553,974	1,175,901	215,795	72,584	50,980	33,152	9
KENT ISD	559,570	1,466,822	-	-	-	-	20
LAPEER ISD	157,222	898,088	44,984	25,283	60,465	16,717	5
LENAWEE ISD	252,979	520,778	37,701	21,698	18,292	12,944	12
LIVINGSTON ISD	603,262	1,460,685	44,503	38,986	0	0	5
MACOMB ISD	557,286	1,625,092	***	92,000	133,000	42,000	21
MANISTEE ISD	203,633	334,638	35,089	12,997	3,327	5,793	4
MARQUETTE ALGER RESA	84,064	253,715	38,421	7,967	0	2,298	12
MASON LAKE ISD	99,735	341,411	66,134	8,170	17,274	12,918	6
MECOSTA OSCEOLA ISD	232,575	781,052	22,641	29,236	25,470	6,477	5
MENOMINEE ISD	75,391	310,572	25,690	15,295	3,286	3,897	4
MIDLAND ISD	401,981	897,337	99,058	29,309	56,678	30,073	4
MONROE ISD	443,149	925,178	54,910	53,019	111	64,511	9
MONTCALM AREA ISD	231,698	598,664	88,692	26,765	16,650	7,788	7
MUSKEGON ISD	441,903	901,013	65,543	34,376	2,101	45,155	12
NEWAYGO COUNTY RESA	282,021	485,242	23,213	15,118	2,782	19,340	6
OAKLAND SCHOOLS	1,127,243	1,877,441	288,571	155,038	17,747	128,919	28
OCEANA ISD	86,556	289,581	55,588	15,503	0	9,623	3
OTTAWA ISD	487,735	1,108,766	76,457	30,844	30,416	38,964	11
C O O R ISD	139,905	676,666	29,540	20,363	1,242	1,132	6
SAGINAW ISD	285,080	977,603	73,140	48,021	14,702	39,244	13
ST. CLAIR RESA	539,819	974,060	148,597	19,723	Unknown	Unknown	7
ST. JOSEPH ISD	210,348	468,194	25,459	8,809	5,950	10,300	9
SANILAC ISD	1,292	460,699	10,776	5,040	5,795	1,048	7
SHIAWASSEE RESD	179,802	552,700	15,279	34,716	5,358	9,346	8
TUSCOLA ISD	160,793	423,276	346,963	13,756	N/A	N/A	9
VAN BUREN ISD	237,542	544,339	192,599	33,647	8,776	3,284	12
WASHTENAW ISD	562,111	1,389,074	284,933	117,438	168,976	28,014	10
WAYNE RESA	1,497,228	2,803,352	191,211	100,179	41,141	103,721	34
WEXFORD MISSAUKEE ISD	140,447	467,014	37,612	18,204	10,413	5,479	7